
Budget by Fund

In tables 6-1 and 6-2, we provide detailed comparisons by fund category of the Revenue (table 6-1) and Expenditure (table 6-2) Budget. This budget contains the following categories:

- General Governmental Funds.
- Special Revenue Funds.
- Debt Service Funds.
- Capital Project Funds.
- Enterprise Funds
- Internal Service Funds
- Fiduciary Funds.

In tables 6-3 through 6-46, you will find revenue and expenditure totals for each specific fund, presented in the order of their fund identification number.

Table 6-1. New Revenue Budget Comparisons by Fund, All Funds

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
GENERAL GOVERNMENTAL FUNDS:						
000 General	42,298,585	42,443,589	44,472,600	46,280,448	44,611,900	0.3%
007 Parking Garage Maintenance	0	0	0	0	138,700	100.0%
101 Park	10,648,303	9,287,076	9,348,100	9,330,452	9,905,300	6.0%
103 Street	5,493,183	5,877,711	5,911,400	5,513,097	6,055,400	2.4%
106 Library	1,193,164	1,484,571	1,435,100	1,490,248	1,532,200	6.8%
201 Ltd GO Bonds Gen Govt Misc Debt	736,919	650,054	654,300	654,300	654,300	0.0%
207 1978 Limited GO Bonds	4,264	803	35,100	35,342	28,900	-17.7%
212 1989 Limited Ref GO Bonds	311,568	301,617	0	0	0	N/A
215 Gen Govt Misc Debt Service	1,503,280	2,233,691	2,146,300	2,187,570	1,872,900	-12.7%
SPECIAL REVENUE FUNDS:						
102 Arterial Street	353,399	354,943	353,500	360,115	350,500	-0.8%
104 Community Dev Block Grant	300,543	263,586	336,561	317,647	331,600	-1.5%
110 Hotel Motel	170,991	209,439	200,000	181,848	197,500	-1.3%
118 Reserve for Paths & Trails	0	0	0	0	0	N/A
125 1% For Art	88,981	15,629	75,000	60,269	0	-100.0%
127 Cable Communication	38,927	34,289	32,700	43,442	38,900	19.0%
131 Park Memorial	0	0	0	50,000	0	0.0%
DEBT SERVICE FUNDS:						
213 1983 Unlimited Ref GO Bonds	17,414	17,047	0	0	0	N/A
219 1989 Unlimited GO Bonds	533,420	515,879	512,700	521,735	517,600	1.0%
220 L.I.D. Debt Service	434,732	364,977	334,600	335,137	17,400	-94.8%
221 L.I.D. Guaranty	5,907	566	0	0	0	N/A
CAPITAL PROJECT FUNDS (CIP):						
301 City Hall/Garage CIP	10,014,099	127,879	100,000	312,823	0	-100.0%
303 Community Dev Mitigation	398,224	425,484	290,000	490,843	237,000	-18.3%
304 Fire Mitigation	472,597	4,428,677	225,000	479,707	225,000	0.0%
305 Transportation Mitigation	600,156	1,092,179	585,000	550,115	650,000	11.1%
306 Leased City Properties	576,560	1,085,644	610,000	575,173	546,400	-10.4%
307 Aquatics Center	0	5,031,594	0	76,246	0	N/A
316 Municipal Facilities CIP	3,486,818	3,817,239	2,367,600	3,477,092	2,060,500	-13.0%
317 Transportation CIP	6,666,096	6,089,231	6,946,500	5,706,965	7,325,700	5.5%
ENTERPRISE FUNDS:						
401 Waterworks Utility	19,317,136	20,682,938	19,415,800	20,944,336	21,501,100	10.7%
402 Airport	977,953	1,840,094	4,935,100	3,197,299	882,300	-82.1%
403 Solid Waste Utility	8,497,909	8,646,485	9,074,500	8,651,949	8,715,300	-4.0%
404 Golf Course	2,376,370	2,287,567	2,218,500	2,222,739	2,288,800	3.2%
421 Waterworks Utl Construction	7,013,604	15,105,353	4,028,000	3,519,144	11,120,000	176.1%
424 Golf Course Capital	315,737	154,233	154,000	156,366	154,000	0.0%
451 Waterworks Revenue Bond	2,863,348	4,646,723	3,320,900	3,340,772	2,518,400	-24.2%
461 Waterworks Bond Reserve	0	0	0	2,606,852	0	N/A
471 Waterworks Rate Stabilization	0	0	0	0	0	N/A
INTERNAL SERVICE FUNDS:						
501 Equipment Rental	3,427,150	3,117,098	2,991,200	2,585,240	2,778,900	-7.1%
502 Insurance	9,208,725	8,333,083	8,687,400	9,139,673	2,721,300	-68.7%
512 Insurance, Healthcare	0	0	0	0	6,296,300	100.0%
FIDUCIARY FUNDS:						
601 Firemen's Pension	171,660	161,272	147,000	183,362	150,000	2.0%
TOTAL NEW REVENUE	140,517,722	151,128,240	131,944,461	135,578,346	136,424,100	3.4%

Table 6-2. Committed Expenditure Budget Comparisons by Fund, All Funds

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
GENERAL GOVERNMENTAL FUNDS:						
000 General	43,787,659	44,909,291	46,159,600	43,905,677	45,437,900	-1.6%
007 Parking Garage Maintenance	0	0	0	0	68,700	100.0%
101 Park	9,382,475	10,982,369	9,510,200	8,968,215	10,270,300	8.0%
103 Street	5,817,858	5,915,677	6,212,700	5,558,444	6,055,400	-2.5%
106 Library	1,357,485	1,425,145	1,512,300	1,470,933	1,532,200	1.3%
201 Ltd GO Bonds Gen Govt Misc Debt	732,411	652,068	654,300	652,063	654,300	0.0%
207 1978 Limited GO Bonds	160,003	7	35,100	34,544	28,900	-17.7%
212 1989 Limited Ref GO Bonds	305,040	354,558	0	0	0	N/A
215 Gen Govt Misc Debt Service	1,528,701	1,855,731	2,146,300	2,111,012	1,872,900	-12.7%
SPECIAL REVENUE FUNDS:						
102 Arterial Street	353,500	353,500	353,500	353,500	353,500	0.0%
104 Community Dev Block Grant	260,388	264,536	336,561	292,538	331,600	-1.5%
110 Hotel Motel	119,746	214,727	261,200	199,785	200,000	-23.4%
118 Reserve for Paths & Trails	0	0	0	0	0	N/A
125 1% For Art	29,100	23,071	75,000	45,701	50,000	-33.3%
127 Cable Communication	37,250	30,413	31,600	23,393	36,600	15.8%
131 Park Memorial	0	0	0	0	0	0.0%
DEBT SERVICE FUNDS:						
213 1983 Unlimited Ref GO Bonds	142,540	516,716	0	0	0	N/A
219 1989 Unlimited GO Bonds	504,705	504,388	511,500	507,920	511,500	0.0%
220 L.I.D. Debt Service	206,364	536,911	759,600	735,600	17,300	-97.7%
221 L.I.D. Guaranty	0	152,132	0	0	0	N/A
CAPITAL PROJECT FUNDS (CIP):						
301 City Hall/Garage CIP	535,981	5,588,238	3,923,575	2,289,468	1,638,700	-58.2%
303 Community Dev Mitigation	4,238	59,550	1,275,000	992,272	0	-100.0%
304 Fire Mitigation	1,955,189	694,316	4,519,800	3,704,564	300,000	-93.4%
305 Transportation Mitigation	941,509	1,200,000	2,451,400	712,325	1,389,300	-43.3%
306 Leased City Properties	499,061	1,240,493	554,400	527,752	576,800	4.0%
307 Aquatics Center	0	100,453	4,899,500	3,775,975	0	-100.0%
316 Municipal Facilities CIP	2,832,786	4,122,668	8,314,700	4,736,467	2,507,000	-69.8%
317 Transportation CIP	8,354,050	4,779,559	7,661,200	4,262,358	8,460,400	10.4%
ENTERPRISE FUNDS:						
401 Waterworks Utility	18,663,243	19,999,512	21,086,700	19,770,847	20,805,900	-1.3%
402 Airport	1,495,416	1,604,640	5,185,225	4,035,815	805,900	-84.5%
403 Solid Waste Utility	8,776,670	8,424,641	9,093,900	8,376,072	8,718,100	-4.1%
404 Golf Course	2,396,180	2,078,763	2,242,600	2,194,938	2,288,800	2.1%
421 Waterworks Utl Construction	8,397,029	8,174,313	15,132,900	8,392,005	16,830,000	11.2%
424 Golf Course Capital	126,125	137,404	359,000	3,590	320,000	-10.9%
451 Waterworks Revenue Bond	6,762,249	4,909,723	5,977,252	5,968,644	2,518,400	-57.9%
461 Waterworks Bond Reserve	0	0	0	0	0	N/A
471 Waterworks Rate Stabilization	0	0	0	0	0	N/A
INTERNAL SERVICE FUNDS:						
501 Equipment Rental	2,623,805	2,760,927	3,374,094	2,613,845	2,520,400	-25.3%
502 Insurance	7,424,780	7,261,355	9,553,500	9,117,162	2,721,300	-71.5%
512 Insurance, Healthcare	0	0	0	0	6,296,300	100.0%
FIDUCIARY FUNDS:						
601 Firemen's Pension	336,167	340,213	365,900	362,211	382,100	4.4%
TOTAL COMMITTED EXPENDITURES	136,849,703	142,168,008	174,530,107	146,695,635	146,500,500	-16.1%

Fund 000, General Fund

The General Fund is the primary operating fund of the city. It is used to account for the resources and disbursements of ordinary City operations that are not required to be accounted for in another fund. These include the costs of public safety, building, planning, human services, and general administration. The major source of revenue is property taxes, utility taxes and sales taxes. Licenses and permits, charges for services, and fines and forfeits provide additional support.

Table 6-3. Fund 000, General Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Real & Personal Property Tax	6,777,353	7,276,734	8,637,500	8,737,047	9,045,300	4.7%
Sales Tax	15,343,552	15,037,534	15,550,000	16,007,449	16,100,000	3.5%
Sales Tax/Criminal Justice	1,012,546	986,344	1,050,000	1,025,048	1,081,000	3.0%
Utility Taxes	5,474,749	4,931,700	4,950,000	5,266,865	5,085,500	2.7%
Gambling Excise Tax	2,322,137	2,110,861	2,455,000	1,922,211	2,380,000	-3.1%
Other Taxes	495,253	1,712,648	1,350,000	1,625,620	1,380,000	2.2%
Business License Fees	443,387	444,841	397,500	390,358	340,500	-14.3%
Building and Street Use Permits	1,603,743	1,949,900	1,420,300	2,167,824	1,461,500	2.9%
Other Licenses & Permits	11,328	19,564	4,000	13,758	4,100	2.5%
Federal/State Grants	176,239	309,464	215,000	304,929	200,000	-7.0%
State Shared Revenue	722,042	755,541	480,600	559,554	577,600	20.2%
Fire District #25	999,502	1,057,852	1,065,000	1,270,849	1,119,000	5.1%
Other Intergovernmental	1,782	22,917	0	0	0	N/A
Zoning Fees	176,543	150,797	1,121,000	1,106,653	121,000	-89.2%
Plan Checking Fees	665,777	730,376	550,000	943,892	566,500	3.0%
Other Charges for Services	790,466	783,239	815,000	592,467	815,000	0.0%
Municipal Court & Other Fines	959,047	1,004,893	929,100	950,571	956,100	2.9%
Investment Interest	1,491,789	444,484	560,000	648,937	560,000	0.0%
Other Miscellaneous	259,659	104,080	396,700	150,589	189,500	-52.2%
Other Financing Sources	55,168	104,825	0	19,129	0	N/A
Interfund Revenues	2,516,524	2,504,995	2,525,900	2,576,698	2,629,300	4.1%
TOTAL NEW REVENUE	42,298,585	42,443,589	44,472,600	46,280,448	44,611,900	0.3%
Use of Prior Yr Revenue	0	0	1,687,000	0	826,000	-51.0%
TOTAL RESOURCES	42,298,585	42,443,589	46,159,600	46,280,448	45,437,900	-1.6%
EXPENDITURES:						
Regular Salaries	21,501,250	22,767,921	24,397,100	23,781,953	25,324,300	3.8%
Part Time Salaries	243,219	292,312	220,600	189,675	180,800	-18.0%
Overtime	1,558,206	1,757,322	1,481,300	1,713,870	1,644,300	11.0%
Personnel Benefits	5,616,938	5,871,670	6,554,000	6,707,747	7,032,300	7.3%
Salary and Benefit Reserves	0	0	0	0	20,800	100.0%
Supplies	913,815	817,995	1,010,400	949,860	961,600	-4.8%
Professional Services	2,651,995	2,657,341	4,175,000	3,545,774	2,957,100	-29.2%
Postage/Telephone	386,241	383,746	413,900	384,895	407,100	-1.6%
Travel/Training	223,306	214,809	279,400	132,151	211,400	-24.3%
Other Rentals	119,998	119,206	166,900	78,113	166,400	-0.3%
Equipment Rental	1,304,463	1,281,084	1,394,700	1,034,680	1,234,300	-11.5%
Insurance	1,200,000	1,861,200	1,374,700	1,374,700	1,489,700	8.4%
Public Utility Services	11,491	12,350	13,500	11,204	13,500	0.0%
Repairs & Maintenance	226,278	291,139	418,700	273,655	337,400	-19.4%
Other Services & Charges	687,717	699,415	842,300	654,628	757,200	-10.1%
Intergovernmental Services	1,452,189	1,583,844	1,756,600	1,468,440	1,674,200	-4.7%
Operating Transfer Out	5,550,000	4,273,059	1,575,000	1,575,000	980,500	-37.7%
Capital Outlay	140,554	24,878	85,500	29,332	45,000	-47.4%
TOTAL COMMITTED EXPENDITURES	43,787,659	44,909,291	46,159,600	43,905,677	45,437,900	-1.6%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	43,787,659	44,909,291	46,159,600	43,905,677	45,437,900	-1.6%
Fund Balance, January 1	7,744,589	6,255,515	3,789,813	3,789,813	6,164,584	62.7%
Total New Revenue	42,298,585	42,443,589	44,472,600	46,280,448	44,611,900	0.3%
Total Committed Expenditures	(43,787,659)	(44,909,291)	(46,159,600)	(43,905,677)	(45,437,900)	-1.6%
Fund Balance Plus Reserves	6,255,515	3,789,813	2,102,813	6,164,584	5,338,584	153.9%
8% Operating Reserves	3,503,013	3,592,743	3,692,768	3,512,454	2,935,032	-20.5%
Undesignated Fund Balance, December	2,752,502	197,070	(1,589,955)	2,652,130	2,403,552	-251.2%

Fund 007, Parking Garage Maintenance Fund

This fund was created in 2003. The purpose of the fund is to pay for the operational and maintenance costs of the downtown parking garage in 2004 and 2005. Funding is from the construction fund interest earnings.

Table 6-4. Fund 007, Parking Garage Maintenance Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Parking Garage Fees	0	0	0	0	0	N/A
Transfer In from Fund 301	0	0	0	0	138,700	100.0%
TOTAL NEW REVENUE	0	0	0	0	138,700	100.0%
Use of Prior Yr Revenue	0	0	0	0	0	N/A
TOTAL RESOURCES	0	0	0	0	138,700	100.0%
EXPENDITURES:						
Miscellaneous Costs	0	0	0	0	68,700	100.0%
TOTAL COMMITTED EXPENDITURE	0	0	0	0	68,700	100.0%
Increase to Reserves	0	0	0	0	70,000	100.0%
TOTAL EXPENDITURES	0	0	0	0	138,700	100.0%
Fund Balance, January 1	0	0	0	0	0	N/A
Total New Revenue	0	0	0	0	138,700	100.0%
Total Committed Expenditures	0	0	0	0	(68,700)	100.0%
Fund Balance Plus Reserves	0	0	0	0	70,000	100.0%
Designated Fund Balance	0	0	0	0	70,000	100.0%
Undesignated Fund Balance, Dec 31	0	0	0	0	0	N/A

Fund 101, Park Fund

The Park Fund accounts for the City's parks and recreation programs: operations, maintenance, and improvements for municipal buildings; and the landscaping and street tree functions. See the Community Services operating budget section of this document for more information on park fund program budget and staffing.

Table 6-5. Fund 101, Park Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Real & Personal Property Taxes	4,521,895	4,950,000	4,756,200	4,756,200	4,806,200	1.1%
Utility Tax/Electricity	4,755,927	2,899,375	3,300,000	2,977,193	3,201,000	-3.0%
KC/Cultural Fac Prog Art Grant	7,500	0	0	3,000	0	N/A
Charges for Services	776,803	844,788	832,500	963,316	1,423,800	71.0%
Investment Interest	91,856	39,907	30,000	99,072	30,000	0.0%
Rents/Leases/Concessions	480,324	534,568	426,400	448,580	441,200	3.5%
Contributions/Donations	12,492	11,995	3,000	81,643	3,100	3.3%
Other Miscellaneous	1,505	6,444	0	1,447	0	N/A
TOTAL NEW REVENUE	10,648,303	9,287,076	9,348,100	9,330,452	9,905,300	6.0%
Use of Prior Yr Revenue	0	0	162,100	0	365,000	125.2%
TOTAL RESOURCES	10,648,303	9,287,076	9,510,200	9,330,452	10,270,300	8.0%
EXPENDITURES:						
Regular Salaries	3,376,920	3,542,974	3,802,000	3,655,182	3,966,200	4.3%
Part Time Salaries	1,168,209	1,277,126	1,145,800	1,278,803	1,395,000	21.7%
Overtime	56,690	49,618	60,900	46,531	104,800	72.1%
Personnel Benefits	1,048,738	1,100,013	1,224,800	1,204,241	1,343,800	9.7%
Supplies	430,926	410,099	461,300	378,069	514,400	11.5%
Professional Services	95,179	123,897	129,700	95,643	129,700	0.0%
Postage/Telephone/Other	20,487	25,465	17,100	21,428	17,100	0.0%
Travel/Training	25,557	34,198	34,800	23,449	35,300	1.4%
Advertising	6,885	3,988	3,100	4,062	3,100	0.0%
Other Rentals	2,258	8,017	15,500	6,832	15,500	0.0%
Equipment Rental	510,125	445,482	485,800	349,750	419,700	-13.6%
Public Utility Services	803,218	817,212	958,000	915,820	1,060,900	10.7%
Repairs & Maintenance	553,505	576,597	694,600	545,757	678,300	-2.3%
Miscellaneous	483,778	454,758	476,800	442,650	428,200	-10.2%
Transfer out Fund 502	800,000	0	0	0	0	N/A
Transfer out Fund 307	0	2,100,000	0	0	0	N/A
Capital Outlay	0	12,925	0	0	158,300	100.0%
TOTAL COMMITTED EXPENDITURE	9,382,475	10,982,369	9,510,200	8,968,215	10,270,300	8.0%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	9,382,475	10,982,369	9,510,200	8,968,215	10,270,300	8.0%
Fund Balance, January 1	1,693,070	2,958,898	1,263,604	1,263,604	1,625,841	28.7%
Total New Revenue	10,648,303	9,287,076	9,348,100	9,330,452	9,905,300	6.0%
Total Committed Expenditures	(9,382,475)	(10,982,369)	(9,510,200)	(8,968,215)	(10,270,300)	8.0%
Fund Balance Plus Reserves	2,958,898	1,263,604	1,101,504	1,625,841	1,260,841	14.5%
8% Operating Reserves	750,598	878,590	760,816	717,457	821,624	8.0%
Undesignated Fund Balance, Dec 31	2,208,300	385,014	340,688	908,384	439,217	28.9%

Fund 102, Arterial Street Fund

The Arterial Street Fund was established pursuant to state law allocating the one-half cent State Gasoline Tax revenue to cities and towns for construction, improvements, and major repair of streets. In order for a project to qualify for funding, it has to be a part of the City's Six-Year Transportation Improvement Program and must be approved by the State Highway Department's District State Aid Engineer. The fund allows the City to accomplish approved projects using either City forces or contractors, and provides the capability of matching LID participation and outside agency grants. In 2004, \$353,500 will be transferred to the Transportation Capital Improvement Program (CIP) Fund 317, to provide funding for the continuing street overlay program.

Table 6-6. Fund 102, Arterial Street Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Arterial Street Fuel Tax	345,619	347,983	348,500	358,239	348,500	0.0%
Investment Interest	7,780	6,960	5,000	1,876	2,000	-60.0%
TOTAL NEW REVENUE	353,399	354,943	353,500	360,115	350,500	-0.8%
Use of Prior Year Revenue	0	0	0	0	3,000	100.0%
TOTAL RESOURCES	353,399	354,943	353,500	360,115	353,500	0.0%
EXPENDITURES:						
Transfer-Out to CIP/Overlay Program	353,500	353,500	353,500	353,500	353,500	0.0%
TOTAL COMMITTED EXPENDITURE	353,500	353,500	353,500	353,500	353,500	0.0%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	353,500	353,500	353,500	353,500	353,500	0.0%
Fund Balance, January 1	153,069	152,968	154,411	154,411	161,026	4.3%
Total New Revenue	353,399	354,943	353,500	360,115	350,500	-0.8%
Total Committed Expenditures	(353,500)	(353,500)	(353,500)	(353,500)	(353,500)	0.0%
Designated Fund Balance	152,968	154,411	154,411	161,026	158,026	2.3%
Undesignated Fund Balance, Decemb	0	0	0	0	0	N/A

Fund 103, Street Fund

The Street Fund revenue comes from general tax sources such as sales, property, and gas utility taxes providing 70 percent of 2004 funding. Street fuel taxes, a state shared revenue source, provides 13 percent of 2004 financing. The balance, or 17 percent, comes from interfund revenue, investment interest, and permits. There are two divisions of the Planning/Building/Public Works Department in this fund: Transportation Systems (103/016) and Street Maintenance Services (103/019).

Table 6-7. Fund 103, Street Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Real & Personal Property Taxes	2,771,019	3,193,800	2,926,300	2,926,300	3,014,500	3.0%
Utility Taxes	1,048,273	1,067,570	1,175,000	836,315	1,217,500	3.6%
Licenses & Permits	39,610	24,305	30,000	43,557	24,000	-20.0%
State Shared Revenue	739,186	765,855	778,700	766,176	775,700	-0.4%
Investment Interest	36,670	21,999	20,000	6,779	20,000	0.0%
Other Miscellaneous	517	10,860	25,000	95	57,800	131.2%
Other Financing Sources	6,754	0	0	0	0	N/A
Interfund Revenue	851,154	793,322	956,400	933,875	945,900	-1.1%
TOTAL NEW REVENUE	5,493,183	5,877,711	5,911,400	5,513,097	6,055,400	2.4%
Use of Prior Yr Revenue	0	0	301,300	0	0	-100.0%
TOTAL RESOURCES	5,493,183	5,877,711	6,212,700	5,513,097	6,055,400	-2.5%
EXPENDITURES:						
Regular Salaries	2,596,679	2,698,373	2,983,300	2,785,179	3,056,100	2.4%
Part Time Salaries	99,639	104,457	124,700	85,484	109,700	-12.0%
Overtime	50,626	66,831	61,800	59,640	57,300	-7.3%
Personnel Benefits	689,737	705,915	820,100	767,718	872,200	6.4%
Supplies	350,715	341,999	349,000	340,861	331,000	-5.2%
Professional Services	41,788	55,240	64,700	52,019	45,700	-29.4%
Postage/Telephone/Other	9,449	10,886	7,200	8,390	9,700	34.7%
Travel/Training	18,338	43,835	49,500	32,374	49,500	0.0%
Other Rentals	1,604	5,105	9,800	3,374	5,800	-40.8%
Equipment Rental	696,309	683,008	749,500	535,894	644,900	-14.0%
Public Utility Services	752,936	737,055	780,200	732,447	800,500	2.6%
Repairs & Maintenance	26,847	14,115	190,800	129,187	50,800	-73.4%
Miscellaneous	19,214	14,231	19,100	15,104	19,100	0.0%
Interfund Payments	13,975	9,627	3,000	10,773	3,100	3.3%
Operating Transfers-Out	450,000	425,000	0	0	0	N/A
TOTAL COMMITTED EXPENDITURE	5,817,858	5,915,677	6,212,700	5,558,444	6,055,400	-2.5%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	5,817,858	5,915,677	6,212,700	5,558,444	6,055,400	-2.5%
Fund Balance, January 1	1,299,138	974,464	936,498	936,498	891,151	-4.8%
Total New Revenue	5,493,184	5,877,711	5,911,400	5,513,097	6,055,400	2.4%
Total Committed Expenditures	(5,817,858)	(5,915,677)	(6,212,700)	(5,558,444)	(6,055,400)	-2.5%
Fund Balance Plus Reserves	974,464	936,498	635,198	891,151	891,151	40.3%
8% Operating Reserves	465,429	473,254	497,016	444,676	484,432	-2.5%
Undesignated Fund Balance, Dec 31	509,035	463,244	138,182	446,475	406,719	194.3%

Fund 104, Community Development Block Grant Fund

The CDBG fund collects and disburses Community Development grant monies. Current programs include Visiting Nurse Services, YWCA Emergency Housing, Renton Communities in Schools, Emergency Feeding, Domestic Abuse Women's Shelter, CHCKC Primary Dental, City of Renton Housing Repair, King County Housing Repair, ElderHealth/Connections, and Dawn Shelter Support.

Table 6-8. Fund 104, Community Development Block Grant Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Comm Dev Block Grants	250,543	263,586	336,561	317,647	331,600	-1.5%
Operating Transfer	50,000	0	0	0	0	N/A
TOTAL NEW REVENUE	300,543	263,586	336,561	317,647	331,600	-1.5%
Use of Prior Yr Revenue	0	0	0	0	0	N/A
TOTAL RESOURCES	300,543	263,586	336,561	317,647	331,600	-1.5%
EXPENDITURES:						
Salaries	124,190	126,453	147,778	136,084	148,400	0.4%
Part Time Salaries	23,056	19,528	30,000	25,661	30,000	0.0%
Overtime	593	0	2,000	0	1,000	-50.0%
Personnel Benefits	29,843	29,293	36,600	33,536	39,400	7.7%
Supplies	10,083	10,592	16,800	15,708	15,000	-10.7%
Professional Services	69,185	75,088	95,783	77,057	89,700	-6.4%
Postage/Telephone/Other	1,027	1,346	1,400	904	1,800	28.6%
Travel/Training	110	844	2,500	1,119	2,400	-4.0%
Equipment Rental	2,064	1,115	2,500	1,781	2,700	8.0%
Public Utility Services	238	277	300	46	300	0.0%
Repairs & Maintenance	0	0	0	67	600	100.0%
Miscellaneous	0	0	900	574	300	-66.7%
SUB-TOTAL OPERATING BUDGET	260,388	264,536	336,561	292,538	331,600	-1.5%
Capital Improvement Project Plan	0	0	0	0	0	N/A
TOTAL COMMITTED EXPENDITURE	260,389	264,536	336,561	292,538	331,600	-1.5%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	260,389	264,536	336,561	292,538	331,600	-1.5%
Fund Balance, January 1	(44,992)	(4,838)	(5,788)	(5,788)	19,321	-433.8%
Total New Revenue	300,543	263,586	336,561	317,647	331,600	-1.5%
Total Committed Expenditures	(260,389)	(264,536)	(336,561)	(292,538)	(331,600)	-1.5%
Designated Fund Balance	(4,838)	(5,788)	(5,788)	19,321	19,321	-433.8%
Undesignated Fund Balance, Decemb	0	0	0	0	0	N/A

Fund 106, Library Fund

The Library Fund accounts for the operation of two City libraries and the City Historical Museum. It is a part of general governmental funds since the majority of support for library services is derived from general tax revenues. In 2004, 97 percent of the resources will come from property taxes, with 3 percent from service charges for photocopies, library fines, investment interest, and contributions from the annual book sale. See the Community Services operating budget section of this document for more information on library fund program budget and staffing.

Table 6-9. Fund 106, Library Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Real & Personal Property Tax	1,141,872	1,425,000	1,397,600	1,435,471	1,493,800	6.9%
Charges for Services	7,740	8,296	6,000	9,344	6,000	0.0%
Library Fines	34,046	38,306	28,000	41,182	28,900	3.2%
Investment Interest	6,584	2,131	2,000	(24)	2,000	0.0%
Contributions/Book Sale	2,913	10,775	1,500	2,896	1,500	0.0%
Other Miscellaneous Revenue	8	62	0	1,378	0	N/A
TOTAL NEW REVENUE	1,193,164	1,484,571	1,435,100	1,490,248	1,532,200	6.8%
Use of Prior Yr Revenue	0	0	77,200	0	0	-100.0%
TOTAL RESOURCES	1,193,164	1,484,571	1,512,300	1,490,248	1,532,200	1.3%
EXPENDITURES:						
Regular Salaries	668,200	696,619	751,200	766,266	782,000	4.1%
Part Time Salaries	180,938	210,051	203,100	200,217	186,600	-8.1%
Overtime	869	310	12,300	6,164	2,400	-80.5%
Personnel Benefits	180,493	184,631	216,100	216,350	231,600	7.2%
Supplies	14,501	18,764	22,800	12,453	22,800	0.0%
Supplies/Library Books	221,170	226,890	213,500	191,226	213,500	0.0%
Professional Services	54,814	70,586	45,400	58,167	45,400	0.0%
Postage/Telephone/Other	0	0	0	0	0	N/A
Travel/Training	10,430	5,878	9,600	6,467	9,600	0.0%
Other Rentals	0	466	600	0	600	0.0%
Repairs & Maintenance	14,312	3,708	30,800	6,348	30,800	0.0%
Miscellaneous	11,757	6,481	5,900	7,276	5,900	0.0%
Capital Outlay	0	762	1,000	0	1,000	0.0%
TOTAL COMMITTED EXPENDITURE	1,357,485	1,425,145	1,512,300	1,470,933	1,532,200	1.3%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	1,357,485	1,425,145	1,512,300	1,470,933	1,532,200	1.3%
Fund Balance, January 1	331,999	167,677	227,103	227,103	246,418	8.5%
Total New Revenue	1,193,164	1,484,571	1,435,100	1,490,248	1,532,200	6.8%
Total Committed Expenditures	(1,357,485)	(1,425,145)	(1,512,300)	(1,470,933)	(1,532,200)	1.3%
Fund Balance Plus Reserves	167,677	227,103	149,903	246,418	246,418	64.4%
8% Operating Reserves	108,599	114,012	120,984	117,675	122,576	1.3%
Undesignated Fund Balance, Dec 31	59,079	113,092	28,919	128,744	123,842	328.2%

Fund 110, Hotel/Motel Fund

During the 1997 Legislative session, SSB 5867 was passed. SSB 5867 allows Washington State cities to impose an increase in the hotel/motel tax of up to 1 percent for the purpose of increasing tourism. On October 13, 1997, the Renton City Council passed Resolution No. 3288 establishing a Hotel/Motel Lodging Tax Advisory Committee. The Committee investigated the feasibility of implementing the 1 percent tax and made a recommendation to the City Council to enact this tax. The Council adopted the tax with Ordinance No. 4697 on December 15, 1997.

Table 6-10. Fund 110, Hotel/Motel Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Hotel/Motel Tax	162,460	148,798	130,000	143,960	130,000	0.0%
Marketing Contributions	0	56,901	66,000	35,525	65,000	-1.5%
Investment Interest	8,531	3,740	4,000	2,363	2,500	-37.5%
TOTAL NEW REVENUE	170,991	209,439	200,000	181,848	197,500	-1.3%
Use of Prior Yr Revenue	0	0	61,200	0	2,500	-95.9%
TOTAL RESOURCES	170,991	209,439	261,200	181,848	200,000	-23.4%
EXPENDITURES:						
Marketing	74,415	135,805	150,100	103,818	100,000	-33.4%
Tourism	45,331	78,922	111,100	95,966	100,000	-10.0%
TOTAL COMMITTED EXPENDITURE	119,746	214,727	261,200	199,784	200,000	-23.4%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	119,746	214,727	261,200	199,784	200,000	-23.4%
Fund Balance, January 1	216,090	267,335	262,047	262,047	244,111	-6.8%
Total New Revenue	170,991	209,439	200,000	181,848	197,500	-1.3%
Total Committed Expenditures	(119,746)	(214,727)	(261,200)	(199,784)	(200,000)	-23.4%
Designated Fund Balance	267,335	262,047	200,847	244,111	241,611	20.3%
Undesignated Fund Balance, Decemb	0	0	0	0	0	N/A

Fund 118, Reserve for Paths and Trails Fund

This reserve fund for paths and trails was established under authority of Washington State Law (Sections 2, 3, 4 and 5, Chapter 103, Extraordinary Session Laws of 1972) for the purpose of accommodating, establishing, and maintaining certain paths and trails. Accumulated funds must be used within a ten-year period.

Table 6-11. Fund 118, Reserve for Paths and Trails Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Street Fuel Tax - 1/2 of 1%	0	0	0	0	0	N/A
TOTAL NEW REVENUE	0	0	0	0	0	N/A
Use of Prior Yr Revenue	0	0	0	0	0	N/A
TOTAL RESOURCES	0	0	0	0	0	N/A
EXPENDITURES:						
Miscellaneous Costs	0	0	0	0	0	N/A
TOTAL COMMITTED EXPENDITURE	0	0	0	0	0	N/A
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	0	0	0	0	0	N/A
Fund Balance, January 1	2,807	2,807	2,807	2,807	2,807	0.0%
Total New Revenue	0	0	0	0	0	N/A
Total Committed Expenditures	0	0	0	0	0	N/A
Designated Fund Balance	2,807	2,807	2,807	2,807	2,807	0.0%
Undesignated Fund Balance, Dec 31	0	0	0	0	0	N/A

Fund 125, 1% for Art Fund

The 1 percent for Art Fund was established to account for art expenditures in municipal construction projects. Guidelines for determining art expenditures are as follows: 1) The project cost must exceed \$10,000. 2) The project must be either new construction or a significant renovation of an existing structure that allows an existing structure an expanded or different use of the facility. Routine or periodic maintenance expenditures have been excluded. 3) Land acquisition is not included. 4) Acquisition of equipment, vehicles, or machinery is not included. 5) All funds specifically limited to the construction and improvement of the transportation system have been excluded; such as Federal aid, forward thrust, and half-cent gasoline tax. In 2004 art projects will be selected for the Downtown Parking Garage and the Aquatic Center.

Table 6-12. Fund 125, 1% for Art Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Investment Interest	896	1,437	0	969.41	0	N/A
Bond Proceeds	75,000	0	75,000	0	0	-100.0%
Other Financing Sources	13,085	14,192	0	0	0	N/A
Transfer in 304	0	0	0	26,926	0	N/A
Transfer in 307	0	0	0	32,374	0	N/A
TOTAL NEW REVENUE	88,981	15,629	75,000	60,269	0	-100.0%
Use of Prior Yr Revenue	0	0	0	0	50,000	100.0%
TOTAL RESOURCES	88,981	15,629	75,000	60,269	50,000	-33.3%
EXPENDITURES:						
Capital Projects	15,900	23,071	75,000	45,701	50,000	-33.3%
Transfer out to 316	13,200	0	0	0	0	N/A
TOTAL COMMITTED EXPENDITURE	29,100	23,071	75,000	45,701	50,000	-33.3%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	29,100	23,071	75,000	45,701	50,000	-33.3%
Fund Balance, January 1	29,406	89,287	81,845	81,845	96,413	17.8%
Total New Revenue	88,981	15,629	75,000	60,269	0	-100.0%
Total Committed Expenditures	(29,100)	(23,071)	(75,000)	(45,701)	(50,000)	-33.3%
Designated Fund Balance	89,287	81,845	81,845	96,413	46,413	-43.3%
Undesignated Fund Balance, Dec 31	0	0	0	0	0	N/A

Fund 127, Cable Communications Development Fund

The Cable Communications Development Fund was established to provide promotion and development of cable communications.

The City uses a character generator to issue public information over a municipal access cable TV channel (Channel 21). The City Clerk's office is responsible for gathering, formatting and programming the information submitted by City departments and external organizations for broadcast. On May 8, 1995, Council authorized the broadcasting of weekly Council meetings on Channel 21. In December 1995, Council authorized the broadcasting of the Committee of the Whole meetings. In 1998 the City began to produce quarterly videos on various highlights of the City. This included major private and public capital projects and highlights of major City sponsored events.

Table 6-13. Fund 127, Cable Communications Development Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Utility Tax/TV Cable	30,000	30,000	30,000	30,000	35,000	16.7%
Investment Interest	7,427	1,289	1,200	13,442	2,400	100.0%
Other Misc. Revenue	1,500	3,000	1,500	0	1,500	0.0%
TOTAL NEW REVENUE	38,927	34,289	32,700	43,442	38,900	19.0%
Use of Prior Yr Revenue	0	0	0	0	0	N/A
TOTAL RESOURCES	38,927	34,289	32,700	43,442	38,900	19.0%
EXPENDITURES:						
Supplies	2,370	2,151	2,500	1,375	3,500	40.0%
Professional Services	15,751	20,950	21,100	18,657	25,100	19.0%
Repairs and Maintenance	37	7,312	8,000	3,361	8,000	0.0%
Capital Outlay	19,092	0	0	0	0	N/A
TOTAL COMMITTED EXPENDITURE	37,250	30,413	31,600	23,393	36,600	15.8%
Increase to Reserves	0	0	1,100	0	2,300	109.1%
TOTAL EXPENDITURES	37,250	30,413	32,700	23,393	38,900	19.0%
Fund Balance, January 1	170,536	172,213	176,089	176,089	196,138	11.4%
Total New Revenue	38,927	34,289	32,700	43,442	38,900	19.0%
Total Committed Expenditures	(37,250)	(30,413)	(31,600)	(23,393)	(36,600)	15.8%
Designated Fund Balance	172,213	176,089	177,189	196,138	198,438	12.0%
Undesignated Fund Balance, Dec 31	0	0	0	0	0	N/A

Fund 131, Park Memorial Fund

This fund was created in 2001. The fund was created to accept all gifts for park and recreation purposes.

Table 6-14. Fund 131, Park Memorial Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Donations	0	0	0	50,000	0	N/A
TOTAL NEW REVENUE	0	0	0	50,000	0	N/A
Use of Prior Yr Revenue	0	0	0	0	0	N/A
TOTAL RESOURCES	0	0	0	50,000	0	N/A
EXPENDITURES:						
Miscellaneous Costs	0	0	0	0	0	N/A
TOTAL COMMITTED EXPENDITURE	0	0	0	0	0	N/A
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	0	0	0	0	0	N/A
Fund Balance, January 1	0	0	0	0	50,000	100.0%
Total New Revenue	0	0	0	50,000	0	N/A
Total Committed Expenditures	0	0	0	0	0	N/A
Designated Fund Balance	0	0	0	50,000	50,000	100.0%
Undesignated Fund Balance, Dec 31	0	0	0	0	0	N/A

Funds 201/207/212/215, Limited Tax General Obligation Bond Funds

Council-approved general obligation debt is also known as limited tax general obligation debt (LTGO) or councilmanic debt. The City maintains three funds to account for existing bond revenue and expenditures. Fund 201 (table 6-16) maintains the revenue and expenditures for the 1997 and 2001 debt issues associated with the Main and Grady building (new Renton City Hall) purchase and renovation. The remaining funds (207 and 215) (tables 6-17 and 6-19) maintain the revenue and expenditures associated with various issues including but not limited to 1994 issue for various equipment rental additions and replacements; 1996 mini-bond issue for two fire pumper replacements; 1997 refunding issue of \$2.6 million that refunded five separate LTGO issues; 1998 Certificates of Participation for lighting improvements at City Hall; 2001 issue for the downtown parking garage; and the 2002 issue for a new fire station. For more detail on any of these debt issues, see the separately published *City of Renton Debt Manual*. The outstanding balance for all limited tax general obligation debt as of January 1, 2004 was \$29,624,982.

Table 6-15. Funds 201/207/212/215, Limited Tax General Obligation Bond Funds

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Property Tax (General Levy)	1,041,690	1,025,500	1,315,700	977,875	1,036,100	-21.3%
Real Estate Excise Tax	1,398,393	1,297,662	1,200,000	1,584,211	1,200,000	0.0%
Investment Interest/Allocation	38,299	32,245	20,000	17,126	20,000	0.0%
Transfer in from Fire Mitigation Fund 3	0	0	300,000	298,000	300,000	0.0%
Transfer in from Water Fund 401	77,650	77,700	0	0	0	N/A
Transfer in from General Fund 000	0	753,059	0	0	0	N/A
TOTAL NEW REVENUE	2,556,032	3,186,165	2,835,700	2,877,212	2,556,100	-9.9%
Use of Prior Year Revenue	0	0	0	0	0	N/A
TOTAL RESOURCES	2,556,032	3,186,165	2,835,700	2,877,212	2,556,100	-9.9%
EXPENDITURES:						
Debt Service: Principal	1,441,447	1,229,269	1,210,100	1,186,041	1,093,500	-9.6%
Debt Service: Interest	574,708	1,078,894	1,625,600	1,611,579	1,462,600	-10.0%
Trf-Out 207 to 502	160,000	0	0	0	0	N/A
Trf-Out 215 To 316/Excess Reet	550,000	500,000	0	0	0	N/A
Trf-Out 212 FB to Fund 316	0	54,202	0	0	0	N/A
TOTAL COMMITTED EXPENDITURE	2,726,155	2,862,364	2,835,700	2,797,620	2,556,100	-9.9%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	2,726,155	2,862,364	2,835,700	2,797,620	2,556,100	-9.9%
Fund Balance, January 1	824,147	654,024	977,825	977,825	1,057,418	8.1%
Total New Revenue	2,556,032	3,186,165	2,835,700	2,877,212	2,556,100	-9.9%
Total Committed Expenditures	(2,726,155)	(2,862,364)	(2,835,700)	(2,797,620)	(2,556,100)	-9.9%
Fund Balance Plus Reserves	654,024	977,825	977,825	1,057,418	1,057,418	8.1%
Debt Service Reserves	0	753,000	753,000	753,000	785,000	4.2%
Undesignated Fund Balance, Dec 31	654,024	224,825	224,825	304,418	272,418	21.2%

**Fund 201, Limited Tax General Obligation Bond Fund
(City Hall)**

Fund 201 (table 6-16) maintains the revenue and expenditures for the 1997 and 2001 debt issues associated with the Main and Grady building (new Renton City Hall) purchase and renovation.

Table 6-16. Fund 201, Limited Tax General Obligation Bond Fund (City Hall)

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Property Tax (General Levy)	735,765	650,000	654,300	654,300	654,300	0.0%
Investment Interest	1,154	54	0	0	0	N/A
TOTAL NEW REVENUE	736,919	650,054	654,300	654,300	654,300	0.0%
Use of Prior Year Revenue	0	0	0	0	0	N/A
TOTAL RESOURCES	736,919	650,054	654,300	654,300	654,300	0.0%
EXPENDITURES:						
Debt Service: Principal	310,000	0	0	0	0	N/A
Debt Service: Interest	422,411	652,068	654,300	652,063	654,300	0.0%
TOTAL COMMITTED EXPENDITURE	732,411	652,068	654,300	652,063	654,300	0.0%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	732,411	652,068	654,300	652,063	654,300	0.0%
Fund Balance, January 1	8,805	13,313	11,299	11,299	13,536	19.8%
Total New Revenue	736,919	650,054	654,300	654,300	654,300	0.0%
Total Committed Expenditures	(732,411)	(652,068)	(654,300)	(652,063)	(654,300)	0.0%
Fund Balance Plus Reserves	13,313	11,299	11,299	13,536	13,536	19.8%
Debt Service Reserves	0	0	0	0	0	N/A
Undesignated Fund Balance, Dec 31	13,313	11,299	11,299	13,536	13,536	19.8%

Fund 207, Limited Tax General Obligation Bond Fund (Senior Center)

In May 1997, limited tax general obligation refunding bonds were issued in the amount of \$2.6 million. The refunding amount apportioned to the 1978 limited tax general obligation bonds for the Renton Senior Activity Center was 2.89 percent. The first annual principal and interest payment was paid December 2003.

Table 6-17. Fund 207, Limited Tax General Obligation Bond Fund (Senior Center)

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Property Tax (General Levy)	500	500	35,100	35,100	28,900	-17.7%
Investment Interest	3,764	303	0	242	0	N/A
TOTAL NEW REVENUE	4,264	803	35,100	35,342	28,900	-17.7%
Use of Prior Year Revenue	0	0	0	0	0	N/A
TOTAL RESOURCES	4,264	803	35,100	35,342	28,900	-17.7%
EXPENDITURES:						
Debt Service: Principal	0	0	24,600	24,553	19,000	-22.8%
Debt Service: Interest	3	7	10,500	9,992	9,900	-5.7%
Trf-Out 207 to 502	160,000	0	0	0	0	N/A
TOTAL COMMITTED EXPENDITURE	160,003	7	35,100	34,544	28,900	-17.7%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	160,003	7	35,100	34,544	28,900	-17.7%
Fund Balance, January 1	179,202	23,463	24,259	24,259	25,057	3.3%
Total New Revenue	4,264	803	35,100	35,342	28,900	-17.7%
Total Committed Expenditures	(160,003)	(7)	(35,100)	(34,544)	(28,900)	-17.7%
Fund Balance Plus Reserves	23,463	24,259	24,259	25,057	25,057	3.3%
Debt Service Reserves	0	0	0	0	0	N/A
Undesignated Fund Balance, Dec 31	23,463	24,259	24,259	25,057	25,057	3.3%

Fund 212, Limited Tax General Obligation Refunding Bonds Fund (City Shops)

Fund 212 (table 6-18) was closed in 2002 after the final debt service payment was made on the debt accounted for in this fund. The fund balance was transferred to the Municipal Facilities Capital Improvement Fund (Fund 316).

Table 6-18. Fund 212, Limited Tax General Obligation Refunding Bonds Fund (City Shops)

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Property Tax (General Levy)	305,425	300,200	0	0	0	N/A
Investment Interest	6,143	1,417	0	0	0	N/A
TOTAL NEW REVENUE	311,568	301,617	0	0	0	N/A
Use of Prior Year Revenue	0	0	0	0	0	N/A
TOTAL RESOURCES	311,568	301,617	0	0	0	N/A
EXPENDITURES:						
Debt Service: Principal	275,000	290,000	0	0	0	N/A
Debt Service: Interest	30,040	10,356	0	0	0	N/A
Transfer Out FB to Fund 316	0	54,202	0	0	0	N/A
TOTAL COMMITTED EXPENDITURE	305,040	354,558	0	0	0	N/A
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	305,040	354,558	0	0	0	N/A
Fund Balance, January 1	46,413	52,941	0	0	0	0.0%
Total New Revenue	311,568	301,617	0	0	0	N/A
Total Committed Expenditures	(305,040)	(354,558)	0	0	0	N/A
Fund Balance Plus Reserves	52,941	0	0	0	0	0.0%
Debt Service Reserves	0	0	0	0	0	N/A
Undesignated Fund Balance, Dec 31	52,941	0	0	0	0	0.0%

Fund 215, General Governmental Miscellaneous Debt Service Fund

Fund 215 (table 6-19) maintains the revenue and expenditures for the debt issues associated with various purchases of equipment, construction of the Downtown Parking Garage, construction of a new fire station, and lighting project for City Hall. For more detail on any of these debt issues, see the separately published *City of Renton Debt Manual*.

Table 6-19. Fund 215, General Governmental Miscellaneous Debt Service Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Property Tax (General Levy)	0	74,800	626,300	288,475	352,900	-43.7%
Real Estate Excise Tax	1,398,393	1,297,662	1,200,000	1,584,211	1,200,000	0.0%
Investment Interest	27,237	30,471	20,000	16,884	20,000	0.0%
Transfer In from Fire Mitigation Fund 3	0	0	300,000	298,000	300,000	0.0%
Transfer In from Water Fund 401	77,650	77,700	0	0	0	N/A
Transfer In from General Fund 000	0	753,059	0	0	0	N/A
TOTAL NEW REVENUE	1,503,280	2,233,691	2,146,300	2,187,570	1,872,900	-12.7%
Use of Prior Year Revenue	0	0	0	0	0	N/A
TOTAL RESOURCES	1,503,280	2,233,691	2,146,300	2,187,570	1,872,900	-12.7%
EXPENDITURES:						
Debt Service: Principal	856,447	939,269	1,185,500	1,161,488	1,074,500	-9.4%
Debt Service: Interest	122,254	416,462	960,800	949,524	798,400	-16.9%
Trf-Out 215 To 316/Excess Reet	550,000	500,000	0	0	0	N/A
TOTAL COMMITTED EXPENDITURE	1,528,701	1,855,731	2,146,300	2,111,012	1,872,900	-12.7%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	1,528,701	1,855,731	2,146,300	2,111,012	1,872,900	-12.7%
Fund Balance, January 1	589,727	564,306	942,266	942,266	1,018,824	8.1%
Total New Revenue	1,503,280	2,233,691	2,146,300	2,187,570	1,872,900	-12.7%
Total Committed Expenditures	(1,528,701)	(1,855,731)	(2,146,300)	(2,111,012)	(1,872,900)	-12.7%
Fund Balance Plus Reserve	564,306	942,266	942,266	1,018,824	1,018,824	8.1%
Debt Service Reserves	0	753,000	753,000	753,000	785,000	4.2%
Undesignated Fund Balance, Dec 31	564,306	189,266	189,266	265,824	233,824	23.5%

Funds 213/219, Unlimited Tax General Obligation Bond Funds

Voter-approved general obligation debt is also known as unlimited tax general obligation debt (ULTGO). Currently the City maintains one fund to account for existing bond revenue and expenditures. Fund 219 maintains the revenue and expenditures for the 1993 refunding issue relating to Senior Housing. For more detail on this issue, see the separately published *City of Renton Debt Manual*. The outstanding balance for all ULTGO debt as of January 1, 2004 was \$2,665,000. Fund 213 was closed in 2002 after the final debt service payment had been made on the debt accounted for in this fund.

Table 6-20. Funds 213/219, Unlimited Tax General Obligation Bond Funds

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Property Tax (Voted Levy)	523,017	510,660	507,700	519,913	512,600	1.0%
Investment Interest	27,817	22,266	5,000	1,822	5,000	0.0%
TOTAL NEW REVENUE	550,834	532,926	512,700	521,735	517,600	1.0%
Use of Prior Yr Revenue	0	0	0	0	0	N/A
TOTAL REVENUE	550,834	532,926	512,700	521,735	517,600	1.0%
EXPENDITURES:						
Debt Service: Principal	460,000	485,000	365,000	365,000	365,000	0.0%
Debt Service: Interest	187,245	163,848	146,500	142,920	146,500	0.0%
Transfer out FB to Fund 502	0	372,256	0	0	0	
TOTAL COMMITTED EXPENDITURE	647,245	1,021,104	511,500	507,920	511,500	0.0%
Increase for Designated Fund Balance	0	0	1,200	0	6,100	408.3%
TOTAL EXPENDITURES	647,245	1,021,104	512,700	507,920	517,600	1.0%
Fund Balance, January 1	1,145,287	1,048,876	560,698	560,698	574,513	2.5%
Total New Revenue	550,834	532,926	512,700	521,735	517,600	1.0%
Total Committed Expenditures	647,245	(1,021,104)	(511,500)	(507,920)	(511,500)	0.0%
Designated Fund Balance	1,048,876	560,698	561,898	574,513	580,613	3.3%
Undesignated Fund Balance, Dec 31	0	0	0	0	0	N/A

Fund 213, Unlimited Tax General Obligation Refunding Bond Fund (Coulon Park)

Fund 213 (table 6-21) was closed in 2002 after the final debt service payment has been made on the debt accounted for in this fund. The fund balance was transferred to the Insurance Fund 502.

Table 6-21. Fund 213, Unlimited Tax General Obligation Refunding Bond Fund (Coulon Park)

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Investment Interest	17,414	17,047	0	0	0	N/A
TOTAL NEW REVENUE	17,414	17,047	0	0	0	N/A
Use of Prior Yr Revenue	0	0	0	0	0	N/A
TOTAL REVENUE	17,414	17,047	0	0	0	N/A
EXPENDITURES:						
Debt Service: Principal	130,000	140,000	0	0	0	N/A
Debt Service: Interest	12,540	4,460	0	0	0	N/A
Transfer out FB to Fund 502	0	372,256	0	0	0	N/A
TOTAL COMMITTED EXPENDITURE	142,540	516,716	0	0	0	N/A
Increase for Designated Fund Balance	0	0	0	0	0	N/A
TOTAL EXPENDITURES	142,540	516,716	0	0	0	N/A
Fund Balance, January 1	624,795	499,669	0	0	0	N/A
Total New Revenue	17,414	17,047	0	0	0	N/A
Total Committed Expenditures	(142,540)	(516,716)	0	0	0	N/A
Designated Fund Balance	499,669	0	0	0	0	N/A
Undesignated Fund Balance, Dec 31	0	0	0	0	0	N/A

**Fund 219, Unlimited Tax General Obligation Bond Fund
(Senior Housing)**

Fund 219 (table 6-22) maintains the revenue and expenditures for the 1993 refunding issue relating to Senior Housing.

Table 6-22. Fund 219, Unlimited Tax General Obligation Bond Fund (Senior Housing)

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Property Tax (Voted Levy)	523,017	510,660	507,700	519,913	512,600	1.0%
Investment Interest	10,403	5,219	5,000	1,822	5,000	0.0%
TOTAL NEW REVENUE	533,420	515,879	512,700	521,735	517,600	1.0%
Use of Prior Yr Revenue	0	0	0	0	0	N/A
TOTAL REVENUE	533,420	515,879	512,700	521,735	517,600	1.0%
EXPENDITURES:						
Debt Service: Principal	330,000	345,000	365,000	365,000	365,000	0.0%
Debt Service: Interest	174,705	159,388	146,500	142,920	146,500	0.0%
TOTAL COMMITTED EXPENDITURE	504,705	504,388	511,500	507,920	511,500	0.0%
Increase for Designated Fund Balance	0	0	1,200	0	6,100	408.3%
TOTAL EXPENDITURES	504,705	504,388	512,700	507,920	517,600	1.0%
Fund Balance, January 1	520,492	549,207	560,698	560,698	574,513	2.5%
Total New Revenue	533,420	515,879	512,700	521,735	517,600	1.0%
Total Committed Expenditures	(504,705)	(504,388)	(511,500)	(507,920)	(511,500)	0.0%
Designated Fund Balance	549,207	560,698	561,898	574,513	580,613	3.3%
Undesignated Fund Balance, Dec 31	0	0	0	0	0	N/A

Fund 220, Local Improvement District Debt Service Fund

The Local Improvement District (LID) Debt Service Fund accounts for assessment collections and debt service payments for the LID's located within the City. A LID is created to construct public improvements deemed to benefit the property owners such as sidewalks or sewer lines. The City sells bonds to finance these projects. The benefited property owners are billed for their share and given an extended period of time to repay their assessments plus interest. As of January 1, 2003, there is no LID debt outstanding, however there are still outstanding assessments being collected.

Table 6-23. Fund 220, L.I.D. Debt Service Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
LID Assessments & Interest	415,462	364,534	293,000	295,674	13,300	-95.5%
Investment Interest	19,270	443	41,600	39,463	4,100	-90.1%
TOTAL NEW REVENUE	434,732	364,977	334,600	335,137	17,400	-94.8%
Use of Prior Yr Revenue	0	0	425,000	0	0	-100.0%
TOTAL RESOURCES	434,732	364,977	759,600	335,137	17,400	-97.7%
EXPENDITURES:						
Operating Transfer-Out	0	67,621	465,000	465,000	10,300	-97.8%
Transfer out to 316	0	323,000	267,600	267,600	0	-100.0%
Debt Service: Principal	185,000	135,000	0	0	0	N/A
Debt Service: Interest	21,364	11,290	27,000	3,000	7,000	-74.1%
TOTAL COMMITTED EXPENDITURE	206,364	536,911	759,600	735,600	17,300	-97.7%
Increase to Reserves	0	0	0	0	100	100.0%
TOTAL EXPENDITURES	206,364	536,911	759,600	735,600	17,400	-97.7%
Fund Balance, January 1	374,719	603,087	431,153	431,153	30,690	-92.9%
Total New Revenue	434,732	364,977	334,600	335,137	17,400	-94.8%
Total Committed Expenditures	(206,364)	(536,911)	(759,600)	(735,600)	(17,300)	-97.7%
Designated Fund Balance	603,087	431,153	6,153	30,690	30,790	400.4%
Undesignated Fund Balance, Dec 31	0	0	0	0	0	N/A

Fund 221, Local Improvement District Guaranty Fund

The Local Improvement District (LID) Guaranty Fund was established in accordance with State law for the purpose of guaranteeing the payment of outstanding LID bonds and coupons. Payments are made from this fund if sufficient monies are not collected from LID assessments during the prescribed time period. State law requires that this fund be maintained as long as there are any outstanding LID bonds. Sources of revenue to this fund can include general property taxes, investment interest, and any surplus remaining in an LID after all obligations have been met. State law allows transfers from this fund to the General Fund, limited to an amount not less than 10 percent of the net outstanding obligations guaranteed by the fund. Fund 221 was closed in 2002 after the final LID debt service payment had been made. Guaranty funds are not required to be maintained when there are no LID bonds outstanding.

Table 6-24. Fund 221, L.I.D. Guaranty Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Investment Interest	5,907	566	0	0	0	N/A
TOTAL NEW REVENUE	5,907	566	0	0	0	N/A
Use of Prior Yr Revenue	0	0	0	0	0	N/A
TOTAL RESOURCES	5,907	566	0	0	0	N/A
EXPENDITURES:						
Transfer Out to Insurance Fund 502	0	152,132	0	0	0	N/A
TOTAL COMMITTED EXPENDITURE	0	152,132	0	0	0	N/A
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	0	152,132	0	0	0	N/A
Fund Balance, January 1	145,660	151,567	0	0	0	0.0%
Total New Revenue	5,907	566	0	0	0	N/A
Total Committed Expenditures	0	(152,132)	0	0	0	N/A
Designated Fund Balance	151,567	1	0	0	0	0.0%
Undesignated Fund Balance, Dec 31	0	0	0	0	0	N/A

Fund 301, Garage Capital Improvement Project Fund

Beginning in 2001 Fund 301 has been specifically used for the completion of a parking garage in downtown Renton. In 2001 a Residual Equity Transfer from the General Fund (000) was made for \$4 million. Limited General Obligation Bonds were issued in 2001 for \$6 million.

Table 6-25. Fund 301, Garage Capital Improvement Project Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Parking Garage Fees	0	0	0	832	0	N/A
LTGO Bonds	5,947,691	0	0	0	0	N/A
Investment Interest	66,408	127,879	100,000	311,992	0	-100.0%
Residual Equity Transfer in from 000	4,000,000	0	0	0	0	N/A
TOTAL NEW REVENUE	10,014,099	127,879	100,000	312,823	0	-100.0%
Use of Prior Yr Revenue	0	0	3,823,575	0	1,638,700	-57.1%
TOTAL RESOURCES	10,014,099	127,879	3,923,575	312,823	1,638,700	-58.2%
EXPENDITURES:						
Regular Salaries	0	49,073	0	33,118	0	N/A
Personnel Benefits	0	13,012	0	8,686	0	N/A
Supplies	0	745	0	0	0	N/A
Travel/Training	0	422	0	0	0	N/A
Capital Outlay	436,550	5,524,985	3,872,200	2,247,272	0	-100.0%
Debt Service	99,431	0	0	0	0	N/A
Other	0	0	51,375	392	0	-100.0%
Transfer Out 007	0	0	0	0	138,700	100.0%
Transfer Out 317	0	0	0	0	1,500,000	100.0%
TOTAL COMMITTED EXPENDITURE	535,981	5,588,238	3,923,575	2,289,468	1,638,700	-58.2%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	535,981	5,588,238	3,923,575	2,289,468	1,638,700	-58.2%
Fund Balance, January 1	0	9,478,118	4,017,759	4,017,759	2,041,115	-49.2%
Total New Revenue	10,014,099	127,879	100,000	312,823	0	-100.0%
Total Committed Expenditures	(535,981)	(5,588,238)	(3,923,575)	(2,289,468)	(1,638,700)	-58.2%
Designated Fund Balance	9,478,118	4,017,759	194,184	2,041,115	402,415	107.2%
Undesignated Fund Balance, Decemb	0	0	0	0	0	N/A

Fund 303, Community Development Impact Mitigation Fund

Beginning in 1999, Fund 303 was created for the purpose of identifying Community Development Impact Mitigation revenue and expenditures. Previously, Transportation, Fire, and Community Development (Park) mitigation activities were budgeted in Fund 105. The Designated Fund Balance is for identified projects in the 2004-2009 CIP.

Table 6-26. Fund 303, Community Development Impact Mitigation Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Community Dev. Mitigation Fees	362,343	383,784	250,000	476,603	225,000	-10.0%
Investment Interest	35,881	41,699	40,000	14,240	12,000	-70.0%
TOTAL NEW REVENUE	398,224	425,484	290,000	490,843	237,000	-18.3%
Use of Prior Yr Revenue	0	0	985,000	0	0	-100.0%
TOTAL RESOURCES	398,224	425,484	1,275,000	490,843	237,000	-81.4%
EXPENDITURES:						
Community Dev. Mitigation Proj	4,238	59,550	1,275,000	992,272	0	-100.0%
TOTAL COMMITTED EXPENDITURE	4,238	59,550	1,275,000	992,272	0	-100.0%
Increase to Reserves	0	0	0	0	237,000	100.0%
TOTAL EXPENDITURES	4,238	59,550	1,275,000	992,272	237,000	-81.4%
Fund Balance, January 1	801,590	1,195,576	1,561,510	1,561,510	1,060,081	-32.1%
Total New Revenue	398,224	425,484	290,000	490,843	237,000	-18.3%
Total Committed Expenditures	(4,238)	(59,550)	(1,275,000)	(992,272)	0	-100.0%
Designated Fund Balance	1,195,576	1,561,510	576,510	1,060,081	1,297,081	125.0%
Undesignated Fund Balance, Dec 31	0	0	0	0	0	N/A

Fund 304, Fire Impact Mitigation Fund

Fund 304 was created for the purpose of identifying Fire Impact Mitigation revenue and expenditures. Mitigation fees are charged to new development near existing fire stations and developments located further out. Revenue is collected at the time a permit is issued. The Designated Fund Balance is for identified projects in the 2004-2009 CIP. Bonds were issued in 2002 for the completion of Fire Station 12 which will be completed in 2004.

Table 6-27. Fund 304, Fire Impact Mitigation Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Fire Mitigation Fees	405,850	518,665	200,000	371,680	200,000	0.0%
Bond Proceeds	0	3,879,038	0	0	0	N/A
Investment Interest	66,747	30,974	25,000	108,027	25,000	0.0%
TOTAL NEW REVENUE	472,597	4,428,677	225,000	479,707	225,000	0.0%
Use of Prior Yr Revenue	0	0	4,294,800	0	75,000	-98.3%
TOTAL RESOURCES	472,597	4,428,677	4,519,800	479,707	300,000	-93.4%
EXPENDITURES:						
Regular Salaries	21,868	44,409	0	56,854	0	N/A
Personnel Benefits	5,090	12,365	0	16,115	0	N/A
Supplies	282	880	0	364	0	N/A
Debt Service Costs	0	73,487	0	0	0	N/A
Fire Mitigation Projects	1,927,949	563,175	4,221,800	3,306,305	0	-100.0%
Transfer Out to 125	0	0	0	26,926	0	N/A
Transfer Out to 215	0	0	298,000	298,000	300,000	0.7%
TOTAL COMMITTED EXPENDITURE	1,955,189	694,316	4,519,800	3,704,564	300,000	-93.4%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	1,955,189	694,316	4,519,800	3,704,564	300,000	-93.4%
Fund Balance, January 1	2,471,291	988,699	4,723,060	4,723,060	1,498,203	-68.3%
Total New Revenue	472,597	4,428,677	225,000	479,707	225,000	0.0%
Total Committed Expenditures	(1,955,189)	(694,316)	(4,519,800)	(3,704,564)	(300,000)	-93.4%
Designated Fund Balance	988,699	4,723,060	428,260	1,498,203	1,423,203	232.3%
Undesignated Fund Balance, Dec 31	0	0	0	0	0	N/A

Fund 305, Transportation Impact Mitigation Fund

Fund 305 was created for the purpose of identifying Transportation Impact Mitigation revenue and expenditures. Mitigation fees are charged to new development projects within Renton city limits using a vehicle trip rate which has been established based on the number of vehicle trips generated between 1990 and 2010 by new development. The Designated Fund Balance is for city identified projects in the 2004-2009 Capital Improvement Program (CIP) and the 2004-2009 Transportation Capital Improvement Program (TCIP).

Table 6-28. Fund 305, Transportation Impact Mitigation Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Transportation Mitigation Fees	365,038	1,001,645	500,000	388,768	500,000	0.0%
Investment Interest	235,118	90,534	85,000	161,347	150,000	76.5%
TOTAL NEW REVENUE	600,156	1,092,179	585,000	550,115	650,000	11.1%
Use of Prior Yr Revenue	0	0	1,866,400	0	739,300	-60.4%
TOTAL RESOURCES	600,156	1,092,179	2,451,400	550,115	1,389,300	-43.3%
EXPENDITURES:						
Transfer out to 317	941,509	1,200,000	2,451,400	712,325	1,389,300	-43.3%
TOTAL COMMITTED EXPENDITURE	941,509	1,200,000	2,451,400	712,325	1,389,300	-43.3%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	941,509	1,200,000	2,451,400	712,325	1,389,300	-43.3%
Fund Balance, January 1	4,470,570	4,129,217	4,021,396	4,021,396	3,859,186	-4.0%
Total New Revenue	600,156	1,092,179	585,000	550,115	650,000	11.1%
Total Committed Expenditures	(941,509)	(1,200,000)	(2,451,400)	(712,325)	(1,389,300)	-43.3%
Designated Fund Balance	4,129,217	4,021,396	2,154,996	3,859,186	3,119,886	44.8%
Undesignated Fund Balance, Decemb	0	0	0	0	0	N/A

Fund 306, Leased City Properties

Beginning in 1999, Fund 306 is created for the purpose of identifying Leased City Properties revenue and expenditures.

Table 6-29. Fund 306, Leased City Properties

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Sale of Specs	1,415	0	0	0	0	N/A
Investment Interest	9,089	2,370	4,000	0	0	-100.0%
Interfund Loan Proceeds	0	600,000	0	0	0	N/A
Sale of General Fixed Assets	0	0	0	200	0	N/A
Leases-200 Mill Ave	101,987	171,003	311,400	224,421	251,400	-19.3%
Leases-New City Hall	464,069	312,271	294,600	350,552	295,000	0.1%
TOTAL NEW REVENUE	576,560	1,085,644	610,000	575,173	546,400	-10.4%
Use of Prior Yr Revenue	0	0	0	0	30,400	100.0%
TOTAL RESOURCES	576,560	1,085,644	610,000	575,173	576,800	-5.4%
EXPENDITURES:						
Regular Salaries	46,672	40,745	52,100	50,854	54,200	4.0%
Overtime	222	4	0	24	0	N/A
Personnel Benefits	11,205	8,699	14,800	12,053	14,700	-0.7%
Property Management Services	3,494	18,200	0	(3,350)	0	N/A
Repairs and Mntc	67,122	61,463	109,900	12,572	75,100	-31.7%
Upgrades/Improvements-200 Mill Ave	6,432	796,181	0	0	0	N/A
Upgrades/Improvements-RCH	113	0	0	0	0	N/A
Interfund Loan Repayment	0	315,200	377,600	455,600	432,800	14.6%
Tfr -Out to 316	363,800	0	0	0	0	N/A
TOTAL COMMITTED EXPENDITURE	499,061	1,240,493	554,400	527,752	576,800	4.0%
Increase to Reserves	0	0	55,600	0	0	-100.0%
TOTAL EXPENDITURES	499,061	1,240,493	610,000	527,752	576,800	-5.4%
Fund Balance, January 1	188,173	265,672	110,823	110,823	158,244	42.8%
Total New Revenue	576,560	1,085,644	610,000	575,173	546,400	-10.4%
Total Committed Expenditures	(499,061)	(1,240,493)	(554,400)	(527,752)	(576,800)	4.0%
Designated Fund Balance	265,672	110,823	166,423	158,244	127,844	-23.2%
Undesignated Fund Balance, Dec 31	0	0	0	0	0	N/A

Fund 307, Aquatics Center

Fund 307 was created in 2002 for the purpose of identifying Aquatic Center revenue and expenditures. The Designated Fund Balance is for identified projects in the 2004-2009 Capital Improvement Program (CIP).

Table 6-30. Fund 307, Aquatics Center

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Transfer In Fund 000	0	1,800,000	0	0	0	N/A
Transfer In Fund 101	0	2,100,000	0	0	0	N/A
Transfer In Fund 103	0	425,000	0	0	0	N/A
Transfer In Fund 215	0	500,000	0	0	0	N/A
Transfer In Fund 316	0	175,000	0	0	0	N/A
Investment Interest	0	31,594	0	76,246	0	N/A
TOTAL NEW REVENUE	0	5,031,594	0	76,246	0	N/A
Use of Prior Yr Revenue	0	0	4,899,500	0	0	-100.0%
TOTAL RESOURCES	0	5,031,594	4,899,500	76,246	0	-100.0%
EXPENDITURES:						
Capital Outlay	0	100,453	4,899,500	3,743,601	0	-100.0%
Transfer Out Fund 125	0	0	0	32,374	0	N/A
TOTAL COMMITTED EXPENDITURE	0	100,453	4,899,500	3,775,975	0	-100.0%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	0	100,453	4,899,500	3,775,975	0	-100.0%
Fund Balance, January 1	0	0	4,931,142	4,931,142	1,231,412	-75.0%
Total New Revenue	0	5,031,594	0	76,246	0	N/A
Total Committed Expenditures	0	(100,453)	(4,899,500)	(3,775,975)	0	-100.0%
Designated Fund Balance	0	4,931,142	31,642	1,231,412	1,231,412	3791.8%
Undesignated Fund Balance, Dec 31	0	0	0	0	0	N/A

Fund 316, Municipal Facilities Capital Improvement Fund

This fund is used to accumulate resources to fund facility improvements and renovations, property acquisitions for parks and City space needs, parks development and equipment, and major capital requirements such as computer technology and copier needs benefiting all general governmental operations.

Table 6-31. Fund 316, Municipal Facilities Capital Improvement Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Real Estate Excise Tax	1,398,393	1,297,663	1,000,000	1,380,401	1,000,000	0.0%
Investment Interest	346,246	119,393	100,000	220,591	80,000	-20.0%
Donations	0	39,788	0	0	0	N/A
Sale of General Fixed Assets	6,000	0	0	151,920	0	N/A
Sale of Plans & Specs /Parks	920	2,195	0	980	0	N/A
EPA Grant - Port Quendall	16,021	0	0	0	0	N/A
Other Grants	74,688	0	0	0	0	N/A
Misc. Revenue	7,550	0	0	0	0	N/A
Interfund Loan Repayment	0	315,200	0	455,600	0	N/A
Trf-In 125/Fund Balance	13,200	0	0	0	0	N/A
Trf-In/000 Gen Fund	1,260,000	1,720,000	1,000,000	1,000,000	980,500	-2.0%
Trf-In/220 LID	0	323,000	267,600	267,600	0	-100.0%
Trf-In 306 Leased City Properties	363,800	0	0	0	0	N/A
TOTAL NEW REVENUE	3,486,818	3,817,239	2,367,600	3,477,092	2,060,500	-13.0%
Use of Prior Yr Revenue	0	0	5,947,100	0	446,500	-92.5%
TOTAL RESOURCES	3,486,818	3,817,239	8,314,700	3,477,092	2,507,000	-69.8%
EXPENDITURES:						
Technology Plan/Computer Acq	869,237	936,416	1,330,000	1,138,051	1,350,000	1.5%
Copier Acquisitions-Other Rentals	133,409	113,587	150,000	112,166	0	-100.0%
Library Projects	34,851	2,076	0	0	0	N/A
Econ Dev/Neighbrhds/Strat Plng Proj	120,805	112,740	325,000	140,729	150,000	-53.8%
Main & Grady Improvements	67,181	35,880	35,000	15,150	0	-100.0%
Municipal Facilities (incl Parks Proj)	1,119,422	1,579,054	1,897,100	973,575	907,000	-52.2%
Highlands Redevelopment	0	0	1,500,000	0	0	-100.0%
Pavillion Project	0	46,733	2,625,200	2,035,022	0	-100.0%
Performing Arts Center	200,000	250,000	0	0	0	N/A
Valley Com Center	245,882	250,595	25,000	0	0	-100.0%
Veterans Memorial Park	0	20,587	327,400	321,774	0	-100.0%
Comm Svc Grant Matching Funds	0	0	100,000	0	100,000	0.0%
Trf-Out/000	0	175,000	0	0	0	N/A
Trf-Out/306	0	600,000	0	0	0	N/A
Trf-Out/317	42,000	0	0	0	0	N/A
TOTAL COMMITTED EXPENDITURE	2,832,786	4,122,668	8,314,700	4,736,467	2,507,000	-69.8%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	2,832,786	4,122,668	8,314,700	4,736,467	2,507,000	-69.8%
Fund Balance, January 1	5,888,908	6,542,939	6,237,510	6,237,510	4,978,135	-20.2%
Total New Revenue	3,486,818	3,817,239	2,367,600	3,477,092	2,060,500	-13.0%
Total Committed Expenditures	(2,832,786)	(4,122,668)	(8,314,700)	(4,736,467)	(2,507,000)	-69.8%
Undesignated Fund Balance, Dec 31	6,542,939	6,237,510	290,410	4,978,135	4,531,635	1460.4%

Fund 317, Transportation Capital Improvement Fund

This fund supports City of Renton Transportation projects and projects linked with various State and Federal Funding programs. Many of the projects are dependent on acquisition of outside grants, formation of LID's and mitigation revenue. Investment earnings generated on the fund balance throughout the year are credited to the General Fund.

Table 6-32. Fund 317, Transportation Capital Improvement Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Per Capita Business License Fees	1,967,436	1,790,890	1,880,000	1,667,475	1,936,400	3.0%
Transportation Grants	2,441,158	2,277,504	911,600	2,114,881	2,150,000	135.8%
Local Vehicle License Fee/Transp	452,053	466,822	350,000	11,683	350,000	0.0%
King County Mit	0	0	0	0	0	N/A
Charges for Svcs/Plan Sales, Misc	33,440	515	0	1,126	0	N/A
Miscellaneous	10,000	0	0	0	0	N/A
Trf-In Fm 000	0	0	575,000	575,000	0	-100.0%
Trf-In Fm 103	100,000	0	0	0	0	N/A
Trf-In Fm 125	42,000	0	0	0	0	N/A
Trf-In Fm 220	0	0	425,000	425,000	0	-100.0%
Trf-In Fm 301	0	0	0	0	1,500,000	100.0%
Trf-In Fm 305	941,509	1,200,000	2,451,400	558,300	1,389,300	-43.3%
Trf-In Fm Arterial Str Fd/Overlay Prgm	678,500	353,500	353,500	353,500	0	-100.0%
TOTAL NEW REVENUE	6,666,096	6,089,231	6,946,500	5,706,965	7,325,700	5.5%
Use of Prior Yr Revenue	0	0	714,700	0	1,134,700	58.8%
TOTAL RESOURCES	6,666,096	6,089,231	7,661,200	5,706,965	8,460,400	10.4%
EXPENDITURES:						
TBZ Planning Studies	1,440	0	0	0	0	N/A
Transportation Projects	8,352,610	4,779,559	7,661,200	4,262,358	8,460,400	10.4%
TOTAL COMMITTED EXPENDITURE	8,354,050	4,779,559	7,661,200	4,262,358	8,460,400	10.4%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	8,354,050	4,779,559	7,661,200	4,262,358	8,460,400	10.4%
Fund Balance, January 1	7,225,572	5,537,618	6,847,290	6,847,290	8,291,897	21.1%
Total New Revenue	6,666,096	6,089,231	6,946,500	5,706,965	7,325,700	5.5%
Total Committed Expenditures	(8,354,050)	(4,779,559)	(7,661,200)	(4,262,358)	(8,460,400)	10.4%
Undesignated Fund Balance, Dec 31	5,537,618	6,847,290	6,132,590	8,291,897	7,157,197	16.7%

Fund 401, Waterworks Utility Fund

Utility charges and fees provide revenue for the operation and maintenance of the water, wastewater and surface water utilities and Public Works Trust Fund Loan payments. Fund 451 was established for revenue bond debt service payments and bond reserves. A portion of water, wastewater, and surface water fees are allocated to Fund 451 in order to make revenue bond debt payments.

Table 6-33. Fund 401, Waterworks Utility Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Water Collections	5,899,407	6,120,656	5,573,400	6,401,984	6,530,000	17.2%
Wastewater (City)	3,037,158	3,074,720	2,378,200	2,663,528	3,172,100	33.4%
Metro Revenue	6,536,744	7,338,790	7,436,100	7,678,319	7,822,400	5.2%
Surface Water Fees & Charges	2,171,600	2,227,355	2,420,700	2,422,811	2,503,000	3.4%
Other Utility Fees & Charges	309,819	322,889	312,400	336,648	296,400	-5.1%
Interfund Revenue	924,283	857,765	921,900	873,315	675,500	-26.7%
Investment Interest	116,217	52,518	87,900	106,930	87,900	0.0%
Other Misc Revenue	106,591	418,555	103,900	135,591	103,400	-0.5%
Water Installation	215,317	202,069	141,300	285,210	300,000	112.3%
Operating Transfers-In	0	67,621	40,000	40,000	10,400	-74.0%
TOTAL NEW REVENUE	19,317,136	20,682,938	19,415,800	20,944,336	21,501,100	10.7%
Use of Prior Yr Revenue	0	0	1,670,900	0	0	-100.0%
TOTAL RESOURCES	19,317,136	20,682,938	21,086,700	20,944,336	21,501,100	2.0%
EXPENDITURES:						
Regular Salaries	2,563,444	2,645,983	2,866,600	2,783,815	2,984,200	4.1%
Part Time Salaries	38,950	42,540	80,900	53,828	83,000	2.6%
Overtime	121,054	89,438	102,400	105,228	106,600	4.1%
Personnel Benefits	637,657	713,021	819,500	767,611	880,100	7.4%
Supplies/Inventory	640,141	696,261	686,300	682,595	684,700	-0.2%
Professional Services	84,396	100,774	155,200	106,194	166,700	7.4%
Postage/Telephone/Other	10,050	13,288	25,100	10,300	12,100	-51.8%
Travel/Training	14,128	16,717	29,500	16,356	26,200	-11.2%
Other Rentals	7,178	9,617	15,100	14,116	15,200	0.7%
Equipment Rental	467,100	481,826	476,900	455,500	367,000	-23.0%
Insurance	83,693	83,700	83,700	83,700	83,700	0.0%
Public Utility Services	592,022	523,812	609,900	541,770	648,000	6.2%
King County Wastewater Treatment C	6,785,354	7,924,164	7,740,000	7,113,451	7,822,000	1.1%
Repairs & Maintenance	159,392	146,047	198,000	191,149	198,000	0.0%
Miscellaneous	35,958	92,576	117,900	39,613	73,000	-38.1%
State Tax	527,877	513,460	556,800	571,812	581,200	4.4%
Interfund Taxes	1,205,729	1,228,627	1,272,800	1,352,414	1,330,900	4.6%
Operating Transfers Out	77,650	177,700	0	0	0	N/A
Residual Equity Transfers to 421	1,436,700	1,500,000	1,950,000	1,799,997	1,731,000	-11.2%
Capital Outlay	45,548	19,157	25,200	650	25,200	0.0%
Debt Service: Principal	751,432	620,274	767,700	642,689	670,400	-12.7%
Debt Service: Interest	105,293	97,899	96,200	93,320	87,300	-9.3%
Interfund Payments	2,272,499	2,262,631	2,411,000	2,344,739	2,229,400	-7.5%
TOTAL COMMITTED EXPENDITURE	18,663,243	19,999,512	21,086,700	19,770,847	20,805,900	-1.3%
Increase to Reserves	0	0	0	0	695,200	100.0%
TOTAL EXPENDITURES	18,663,243	19,999,512	21,086,700	19,770,847	21,501,100	2.0%
Fund Balance, January 1	2,454,343	3,108,236	3,791,662	3,791,662	4,965,151	30.9%
Total New Revenue	19,317,136	20,682,938	19,415,800	20,944,336	21,501,100	10.7%
Total Committed Expenditures	(18,663,243)	(19,999,512)	(21,086,700)	(19,770,847)	(20,805,900)	-1.3%
Fund Balance Plus Reserves	3,108,236	3,791,662	2,120,762	4,965,151	5,660,351	166.9%
8% Operating Reserves	1,170,897	1,283,140	1,315,456	1,224,849	1,342,536	2.1%
Fund Balance, December 31	1,937,339	2,508,522	805,306	3,740,302	4,317,815	436.2%

Fund 402, Airport Fund

The Airport Fund supports administration, operation, improvement, and maintenance of the Renton Municipal Airport. The Airport is a section of the Planning/Building/Public Works Transportation Systems.

Table 6-34. Fund 402, Airport Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
FAA Grants	8,231	904,573	1,150,000	44,232	0	-100.0%
Charges for Services	14,010	6,476	5,000	5,547	4,900	-2.0%
Investment Interest	176,375	60,583	50,000	111,420	100,000	100.0%
Airport Leases	729,116	867,656	680,800	715,739	714,200	4.9%
Runway 15 Safety Improvement	44,799	0	3,040,000	2,254,622	0	-100.0%
Other Miscellaneous Revenue	5,422	806	9,300	65,739	63,200	579.6%
TOTAL NEW REVENUE	977,953	1,840,094	4,935,100	3,197,299	882,300	-82.1%
Use of Prior Yr Revenue	0	0	250,125	0	0	-100.0%
TOTAL RESOURCES	977,953	1,840,094	5,185,225	3,197,299	882,300	-83.0%
EXPENDITURES:						
Regular Salaries	135,291	173,938	185,100	184,264	192,700	4.1%
Part Time Salaries	45,876	50,629	67,900	76,690	91,900	35.3%
Overtime	5,810	9,123	4,200	17,128	10,300	145.2%
Personnel Benefits	37,513	60,206	62,400	72,918	68,400	9.6%
Supplies	19,295	32,638	42,300	42,956	41,300	-2.4%
Professional Services	181,931	101,831	79,300	34,311	70,500	-11.1%
Postage/Telephone/Other	524	2,361	300	5,217	3,300	1000.0%
Travel/Training	1,533	494	3,000	994	1,700	-43.3%
Other Rentals	1,013	1,000	7,300	10,943	7,300	0.0%
Equipment Rental	34,800	34,600	35,600	24,200	24,000	-32.6%
Insurance	42,069	48,417	48,600	24,100	48,600	0.0%
Public Utility Services	62,222	63,947	83,400	70,848	78,000	-6.5%
Repairs & Maintenance	34,863	21,859	64,300	37,170	64,300	0.0%
Miscellaneous	60	1,864	27,900	3,544	13,500	-51.6%
Machinery & Equipment	17,407	31,186	18,000	0	18,000	0.0%
Capital Outlay/Operating	0	0	18,000	0	0	-100.0%
Interfund Payments	43,280	44,171	45,700	48,237	47,100	3.1%
SUBTOTAL OPERATING BUDGET	663,486	678,264	793,300	653,520	780,900	-1.6%
Airport Capital Improvements	831,929	926,376	4,391,925	3,382,295	25,000	-99.4%
TOTAL COMMITTED EXPENDITURE	1,495,416	1,604,640	5,185,225	4,035,815	805,900	-84.5%
Increase to Reserves	0	0	0	0	76,400	100.0%
TOTAL EXPENDITURES	1,495,416	1,604,640	5,185,225	4,035,815	882,300	-83.0%
Fund Balance, January 1	3,465,150	2,947,687	3,183,141	3,183,141	2,344,625	-26.3%
Total New Revenue	977,953	1,840,094	4,935,100	3,197,299	882,300	-82.1%
Total Committed Expenditures	(1,495,416)	(1,604,640)	(5,185,225)	(4,035,815)	(805,900)	-84.5%
Fund Balance Plus Reserves	2,947,687	3,183,141	2,933,016	2,344,625	2,421,025	-17.5%
8% Operating Reserves	53,079	54,261	63,464	52,282	62,472	-1.6%
Capital Reserves	2,894,608	3,128,880	2,869,552	2,292,343	2,358,553	-17.8%
Fund Balance Dec 31	0	0	0	0	0	N/A

Fund 403, Solid Waste Utility Fund

The Solid Waste Utility Fund accounts for contracted garbage collection services to 13,125 customers. There are two sections of the Planning/Building/Public Works Department supported by this fund; Solid Waste Utility Systems (403/18), and Solid Waste Maintenance (403/19).

Table 6-35. Fund 403, Solid Waste Utility Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Solid Waste Fees	8,336,385	8,445,489	8,844,700	8,457,348	8,444,300	-4.5%
Interfund Revenues	4,738	5,674	1,000	6,345	3,200	220.0%
Investment Interest	23,671	3,849	4,000	17,906	4,900	22.5%
Franchise Fees	60,500	60,500	66,000	72,286	68,000	3.0%
Other Misc	100	0	0	0	0	N/A
DOE Grants	13,205	51,451	59,300	10,085	83,300	40.5%
King County Grant Programs	59,309	43,593	79,800	75,079	90,600	13.5%
Local Hazardous Wste Mgt Grant	0	35,929	19,700	12,900	21,000	6.6%
TOTAL NEW REVENUE	8,497,909	8,646,485	9,074,500	8,651,949	8,715,300	-4.0%
Use of Prior Yr Revenue	0	0	19,400	0	2,800	-85.6%
TOTAL RESOURCES	8,497,909	8,646,485	9,093,900	8,651,949	8,718,100	-4.1%
EXPENDITURES:						
Regular Salaries	105,287	110,660	125,200	124,305	130,300	4.1%
Part Time Salaries	18,135	21,681	25,700	25,599	26,500	3.1%
Personnel Benefits	28,651	31,235	32,400	33,069	36,000	11.1%
Supplies	4,076	1,463	9,800	5,064	9,800	0.0%
Garbage Contractor	7,139,787	6,798,874	7,331,300	6,729,860	6,860,000	-6.4%
Professional Services	22	647	10,600	0	14,000	32.1%
Solid Waste Programs	123,293	76,438	156,700	73,268	154,500	-1.4%
Postage/Telephone/Other	63	53	2,100	65	1,100	-47.6%
Travel/Training	155	133	2,700	184	1,300	-51.9%
Equipment Rental	11,800	14,000	13,900	11,100	10,600	-23.7%
Public Util Sv/Dump Fees	2,198	2,194	6,600	3,246	6,600	0.0%
Repairs & Maintenance	0	0	600	0	600	0.0%
Miscellaneous	3,763	4,301	8,600	2,490	40,800	374.4%
K Co Hazardous Materials Assmt	190,670	182,490	186,800	179,259	236,800	26.8%
State Excise Tax	118,102	121,656	120,200	119,016	120,200	0.0%
State Refuse Collection Tax	283,445	291,974	288,400	285,638	288,400	0.0%
Interfund Taxes	486,291	496,102	498,200	504,035	498,200	0.0%
Interfund Payments	260,933	270,740	274,100	279,874	282,400	3.0%
TOTAL COMMITTED EXPENDITURE	8,776,670	8,424,641	9,093,900	8,376,072	8,718,100	-4.1%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	8,776,670	8,424,641	9,093,900	8,376,072	8,718,100	-4.1%
Fund Balance, January 1	666,951	388,190	610,034	610,034	885,911	45.2%
Total New Revenue	8,497,909	8,646,485	9,074,500	8,651,949	8,715,300	-4.0%
Total Committed Expenditures	(8,776,670)	(8,424,641)	(9,093,900)	(8,376,072)	(8,718,100)	-4.1%
Fund Balance Plus Reserves	388,190	610,034	590,634	885,911	883,111	49.5%
Operating Reserves	0	0	0	0	697,448	100.0%
Designated Fund Balance	388,190	610,034	590,634	885,911	185,663	-68.6%
Fund Balance, Dec 31	0	0	0	0	0	N/A

Fund 404, Municipal Golf Course System Fund

Ordinance #3884, approved in January 1985, created the Golf Course Fund and authorized issuance of \$3,965,000 Council Voted General Obligation Bonds to acquire, improve, and develop the facility. The golf course is an 18-hole golf complex operated and maintained by the City through the Parks Division of the Community Services Department. In 1994, \$5 million in revenue bonds were issued to construct a driving range and new clubhouse, including pro shop, restaurant, and meeting rooms. The major source of support is user fees, including an additional green fee of \$2.00 per round of golf, reserved for capital improvements. In 1997 and beyond, the additional green fees will be used for payment of the annual debt service on the revenue bonds. In 1998 the operating reserve was recalculated to reflect debt service payments that are held in reserve on the balance sheet. See the Community Services operating budget section for more information.

Table 6-36. Fund 404, Municipal Golf Course System Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Golf Course Green Fees	1,237,587	1,212,443	1,200,000	1,168,615	1,247,100	3.9%
Driving Range Fees	347,095	364,313	343,000	365,791	363,600	6.0%
Other Charges for Services	328,855	220,543	246,300	268,186	261,000	6.0%
Investment Interest	47,606	18,127	15,000	36,436	15,000	0.0%
Concessions: Restaurant/Rtls/Pro Shc	327,789	417,559	408,600	369,170	396,500	-3.0%
Miscellaneous Revenue	72,014	21,877	5,600	14,542	5,600	0.0%
Other Financing Sources	15,422	32,707	0	0	0	N/A
TOTAL NEW REVENUE	2,376,370	2,287,567	2,218,500	2,222,739	2,288,800	3.2%
Use of Prior Year Revenue	0	0	24,100	0	0	-100.0%
TOTAL RESOURCES	2,376,370	2,287,567	2,242,600	2,222,739	2,288,800	2.1%
EXPENDITURES:						
Regular Salaries	401,019	424,916	479,500	475,896	499,200	4.1%
Part Time Salaries	273,106	244,303	250,800	250,861	258,400	3.0%
Overtime	4,239	7,168	9,200	2,960	9,500	3.3%
Personnel Benefits	174,575	173,494	204,900	201,401	216,100	5.5%
Supplies	314,442	244,274	287,900	264,898	294,700	2.4%
Postage/Telephone/Other	8,117	5,936	5,500	4,617	6,000	9.1%
Travel/Training	7,964	7,229	7,700	5,815	6,700	-13.0%
Advertising	0	9,776	3,100	5,008	3,600	16.1%
Other Rentals	4,620	6,364	5,700	6,194	5,700	0.0%
Insurance	8,464	8,500	8,500	8,500	8,500	0.0%
Public Utility Services	78,713	7,461	42,000	42,293	45,000	7.1%
Repairs & Maintenance	77,626	77,015	78,200	79,555	72,700	-7.0%
Miscellaneous	19,458	22,671	24,200	22,096	23,700	-2.1%
Capital Outlay	140,749	100,823	100,000	94,590	100,000	0.0%
Debt Service: Principal	234,317	260,916	264,200	257,923	264,200	0.0%
Debt Service: Interest	224,576	212,617	202,400	203,530	202,400	0.0%
404 Trf to 424/Capital Fund	311,196	150,000	150,000	150,000	150,000	0.0%
Interfund Payments	112,999	115,300	118,800	118,800	122,400	3.0%
TOTAL COMMITTED EXPENDITURE	2,396,180	2,078,763	2,242,600	2,194,938	2,288,800	2.1%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	2,396,180	2,078,763	2,242,600	2,194,938	2,288,800	2.1%
Fund Balance, January 1	1,145,231	1,125,421	1,334,226	1,334,226	1,362,027	2.1%
Total New Revenue	2,376,370	2,287,567	2,218,500	2,222,739	2,288,800	3.2%
Total Committed Expenditures	(2,396,180)	(2,078,763)	(2,242,600)	(2,194,938)	(2,288,800)	2.1%
Fund Balance Plus Reserves	1,125,421	1,334,226	1,310,126	1,362,027	1,362,027	4.0%
Bond Reserve	441,358	441,358	441,358	441,358	441,358	0.0%
8% Operating Reserves	154,983	128,418	142,080	138,679	145,776	2.6%
Undesignated Fund Balance, Dec 31	529,080	764,449	726,688	781,990	774,893	6.6%

Fund 421, Waterworks Utility Construction Fund

This fund supports Water, Sewer and Surface Water Utility Improvement projects. In 2002 the City issued bonds in the amount of \$10 million to finance the Capital Improvement Program. Utility collection fees, Special Assessment fees, and connection charges also fund Capital Improvement projects.

Table 6-37. Fund 421, Waterworks Utility Construction Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Charges for Services	7,839	9,323	5,000	8,207	5,000	0.0%
Investment Interest	59,424	60,974	200,000	86,054	100,000	-50.0%
Revenue Bond Proceeds	0	10,002,100	0	0	7,360,000	100.0%
Reimb Army Corp of Eng/Cdr Riv Drec	300,000	71,955	0	26,937	0	N/A
Special Assessment District	303,334	327,290	250,000	269,853	182,000	-27.2%
Residual Equity Transfer-In	5,436,700	1,600,000	2,420,000	1,799,997	2,100,000	-13.2%
Connection Charges	906,307	1,524,680	1,003,000	1,193,491	1,231,000	22.7%
PWTF Loans	0	948,053	0	0	142,000	100.0%
Transfer In from Fund 103	0	0	136,000	0	0	-100.0%
Interfund Reimbursements	0	515,000	0	0	0	N/A
Other Financing Sources	0	45,978	14,000	134,605	0	-100.0%
TOTAL NEW REVENUE	7,013,604	15,105,353	4,028,000	3,519,144	11,120,000	176.1%
Use of Prior Yr Revenue	0	0	11,104,900	0	5,710,000	-48.6%
TOTAL RESOURCES	7,013,604	15,105,353	15,132,900	3,519,144	16,830,000	11.2%
EXPENDITURES:						
Capital Improvement Program CIP:						
Wastewater CIP	1,898,518	2,107,215	4,822,900	2,285,567	4,250,000	-11.9%
Water CIP	4,225,974	3,948,873	7,100,000	3,807,319	8,430,000	18.7%
Surface Water CIP	2,272,537	2,118,225	3,210,000	2,299,119	4,150,000	29.3%
Total Capital Improvements	8,397,029	8,174,313	15,132,900	8,392,005	16,830,000	11.2%
Debt Issuance Costs	0	0	0	0	0	N/A
TOTAL COMMITTED EXPENDITURE	8,397,029	8,174,313	15,132,900	8,392,005	16,830,000	11.2%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	8,397,029	8,174,313	15,132,900	8,392,005	16,830,000	11.2%
Fund Balance, January 1	491,149	(892,276)	6,038,764	6,038,764	1,165,903	-80.7%
Total New Revenue	7,013,604	15,105,353	4,028,000	3,519,144	11,120,000	176.1%
Total Committed Expenditures	(8,397,029)	(8,174,313)	(15,132,900)	(8,392,005)	(16,830,000)	11.2%
Fund Balance, Dec 31	(892,276)	6,038,764	(5,066,136)	1,165,903	(4,544,097)	-10.3%

Fund 424, Municipal Golf Course System Capital Improvement Fund

This fund was established in 1996 to account for the major capital improvements at the Maplewood Golf Course separately from the operating fund. Funding for capital improvements is through a green fee of \$2.00 per round of golf.

Table 6-38. Fund 424, Municipal Golf Course System Capital Improvement Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Investment Interest	4,541	4,233	4,000	2,516	4,000	0.0%
Other Misc Revenue	0	0	0	3,850	0	N/A
Residual Equity Transfer-In	311,196	150,000	150,000	150,000	150,000	0.0%
TOTAL NEW REVENUE	315,737	154,233	154,000	156,366	154,000	0.0%
Use of Prior Yr Revenue	0	0	205,000	0	166,000	-19.0%
TOTAL RESOURCES	315,737	154,233	359,000	156,366	320,000	-10.9%
EXPENDITURES:						
Golf Course Capital Improvements	126,125	137,404	359,000	3,590	320,000	-10.9%
TOTAL COMMITTED EXPENDITURE	126,125	137,404	359,000	3,590	320,000	-10.9%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	126,125	137,404	359,000	3,590	320,000	-10.9%
Fund Balance, January 1	44,562	234,174	251,003	251,003	403,778	60.9%
Total New Revenue	315,737	154,233	154,000	156,366	154,000	0.0%
Total Committed Expenditures	(126,125)	(137,404)	(359,000)	(3,590)	(320,000)	-10.9%
Designated Fund Balance	234,174	251,003	46,003	403,778	237,778	416.9%
Fund Balance, Dec 31	0	0	0	0	0	N/A

Fund 451, Waterworks Revenue Bond Fund

Fund 451 was established in 1998 for Waterworks Utilities revenue bond debt service payments and revenue bond reserves. This debt service was previously shown in Fund 401. In 2003 refunded revenue bonds were issued. The bond reserve was moved to a newly created Fund 461 per bond issue requirements.

Table 6-39. Fund 451, Waterworks Revenue Bond Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Waterworks collections	2,711,588	2,586,400	3,300,900	3,300,900	2,518,400	-23.7%
Revenue Bond Proceeds	0	2,022,247	0	0	0	N/A
Investment Interest	151,760	38,076	20,000	39,872	0	-100.0%
TOTAL NEW REVENUE	2,863,348	4,646,723	3,320,900	3,340,772	2,518,400	-24.2%
Use of Prior Yr Revenue	0	0	2,656,352	0	0	-100.0%
TOTAL RESOURCES	2,863,348	4,646,723	5,977,252	3,340,772	2,518,400	-57.9%
EXPENDITURES:						
Debt Service: Principal	1,730,000	3,595,000	2,085,200	2,255,478	1,505,000	-27.8%
Debt Service: Interest	1,032,249	1,102,762	1,282,200	1,105,274	1,013,400	-21.0%
Debt Issue Costs	0	210,188	0	0	0	N/A
Bond Registration Costs	0	1773	3,000	1,040	0	-100.0%
Transfer to Fund 421	4,000,000	0	0	0	0	N/A
Transfer to Fund 461	0	0	2,606,852	2,606,852	0	-100.0%
TOTAL COMMITTED EXPENDITURE	6,762,249	4,909,723	5,977,252	5,968,644	2,518,400	-57.9%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	6,762,249	4,909,723	5,977,252	5,968,644	2,518,400	-57.9%
Fund Balance, January 1	6,918,793	3,019,892	2,756,892	2,756,892	129,020	-95.3%
Total New Revenue	2,863,348	4,646,723	3,320,900	3,340,772	2,518,400	-24.2%
Total Committed Expenditures	(6,762,249)	(4,909,723)	(5,977,252)	(5,968,644)	(2,518,400)	-57.9%
Fund Balance Plus Reserves	3,019,892	2,756,892	100,540	129,020	129,020	28.3%
Bond Reserve	2,661,553	2,661,553	2,661,553	0	0	-100.0%
Fund Balance, Dec 31	358,339	95,339	(2,561,013)	129,020	129,020	-105.0%

Fund 461, Waterworks Bond Reserve Fund

Fund 461 was created in 2003 per refunding bond issue requirements. The reserve requirement represents the maximum annual debt service.

Table 6-40. Fund 461, Waterworks Bond Reserve

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Transfer In from Fund 451	0	0	0	2,606,852	0	N/A
Investment Interest	0	0	0	0	0	N/A
TOTAL NEW REVENUE	0	0	0	2,606,852	0	N/A
Use of Prior Yr Revenue	0	0	0	0	0	N/A
TOTAL RESOURCES	0	0	0	2,606,852	0	N/A
EXPENDITURES:						
Miscellaneous Costs	0	0	0	0	0	N/A
TOTAL COMMITTED EXPENDITURE	0	0	0	0	0	N/A
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	0	0	0	0	0	N/A
Fund Balance, January 1	0	0	0	0	2,606,852	100.0%
Total New Revenue	0	0	0	2,606,852	0	N/A
Total Committed Expenditures	0	0	0	0	0	N/A
Fund Balance Plus Reserves	0	0	0	2,606,852	2,606,852	100.0%
Bond Reserve	0	0	0	2,606,852	2,606,852	100.0%
Fund Balance, Dec 31	0	0	0	0	0	N/A

Fund 471, Waterworks Rate Stabilization Fund

Fund 471 was created in 2003. The purpose of this fund is to set aside net revenue for future strategic opportunities in establishing the waterworks infrastructure.

Table 6-41. Fund 471, Waterworks Rate Stabilization Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Transfer In from Fund 451	0	0	0	0	0	N/A
Investment Interest	0	0	0	0	0	N/A
TOTAL NEW REVENUE	0	0	0	0	0	N/A
Use of Prior Yr Revenue	0	0	0	0	0	N/A
TOTAL RESOURCES	0	0	0	0	0	N/A
EXPENDITURES:						
Miscellaneous Costs	0	0	0	0	0	N/A
TOTAL COMMITTED EXPENDITURE	0	0	0	0	0	N/A
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	0	0	0	0	0	N/A
Fund Balance, January 1	0	0	0	0	0	N/A
Total New Revenue	0	0	0	0	0	N/A
Total Committed Expenditures	0	0	0	0	0	N/A
Fund Balance , December 31	0	0	0	0	0	N/A

Fund 501, Equipment Rental

Equipment Rental is an internal service fund used for maintaining and replacing vehicles and auxiliary equipment; except for golf course equipment which is accounted for in Fund 404. The Equipment Rental Fund is assigned to the Planning/Building/Public Works Department, Maintenance Services Division. In 1997, resources were allocated to the fund for maintenance of fire apparatus, Parks' vehicles, and replacement of police patrol vehicles. Equipment purchases are funded with available cash from maintenance and capital recovery payments charged to Departments.

Table 6-42. Fund 501, Equipment Rental

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Vehicle/Equip Repair Chrgs	29,598	27,472	30,000	46,984	30,000	0.0%
Equipment Rental Charges	1,583,625	1,605,396	1,385,000	1,194,532	1,416,000	2.2%
Vehicle/Equip Capital Recovery	1,461,354	1,357,629	1,417,900	1,226,185	1,317,900	-7.1%
Investment Interest	264,969	67,242	75,000	70,349	15,000	-80.0%
Other Miscellaneous Revenues	876	59,359	83,300	47,190	0	-100.0%
Other Financing Sources	86,727	0	0	0	0	N/A
TOTAL NEW REVENUE	3,427,150	3,117,098	2,991,200	2,585,240	2,778,900	-7.1%
Use of Prior Yr Revenue	0	0	382,894	0	0	-100.0%
TOTAL RESOURCES	3,427,150	3,117,098	3,374,094	2,585,240	2,778,900	-17.6%
EXPENDITURES:						
Regular Salaries	370,533	403,898	419,900	419,922	437,100	4.1%
Part Time Salaries	9,760	3,380	27,400	0	28,200	2.9%
Overtime	955	2,075	700	265	700	0.0%
Personnel Benefits	112,790	120,839	133,000	127,592	142,200	6.9%
Supplies	576,008	543,609	738,700	595,426	738,700	0.0%
Postage/Telephone/Other	0	0	200	494	200	0.0%
Professional Services	3,046	4,622	0	0	0	N/A
Travel/Training	2,605	10,316	6,400	2,391	6,400	0.0%
Other Rentals	29	0	5,400	0	5,400	0.0%
Equipment Rental	21,900	26,125	28,500	16,333	21,100	-26.0%
Insurance	234,800	234,800	234,800	234,800	234,800	0.0%
Public Utility Services	1,196	1,511	1,100	1,844	1,100	0.0%
Repairs & Maintenance	2,130	3,094	8,500	5,292	8,500	0.0%
Miscellaneous	6,419	5,902	4,500	4,907	4,500	0.0%
Capital Outlay	1,054,401	1,172,156	1,166,900	609,585	645,800	-44.7%
Interfund Payments	227,232	228,600	238,600	235,500	245,700	3.0%
Transfer to Fund 502	0	0	359,494	359,494	0	-100.0%
TOTAL COMMITTED EXPENDITURE	2,623,805	2,760,927	3,374,094	2,613,845	2,520,400	-25.3%
Increase to Reserves	0	0	0	0	258,500	100.0%
TOTAL EXPENDITURES	2,623,805	2,760,927	3,374,094	2,613,845	2,778,900	-17.6%
Fund Balance, January 1	2,287,487	3,090,831	3,447,002	3,447,002	3,418,397	-0.8%
Total New Revenue	3,427,150	3,117,098	2,991,200	2,585,240	2,778,900	-7.1%
Total Committed Expenditures	(2,623,805)	(2,760,927)	(3,374,094)	(2,613,845)	(2,520,400)	-25.3%
Fund Balance Plus Reserves	3,090,831	3,447,002	3,064,108	3,418,397	3,676,897	20.0%
8% Operating Reserves	125,552	127,102	176,576	160,341	170,648	-3.4%
Replacement Reserves	2,965,278	3,319,900	2,887,532	3,258,056	3,506,249	21.4%
Fund Balance, Dec 31	0	0	0	0	0	N/A

Funds 502/512, Insurance Funds

Funds 502 and 512 are internal service funds which provides accounting for self-insurance services to all City departments for losses on property, liability, worker's compensation, unemployment compensation and healthcare programs which include medical and dental. Expenses are paid by the Insurance Funds and rates are charged to departments based on use and/or coverage requirements. Effective January 1, 2004 a new Fund 512, Healthcare Insurance Fund was created to report all healthcare related items.

Table 6-43. Funds 502/512, Insurance Funds

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Interest Earnings	251,572	119,746	100,000	193,312	100,000	0.0%
Liab/Prop Ins Premiums	1,551,026	1,537,300	1,725,800	1,725,800	1,840,800	6.7%
Industrial Insurance Premiums	516,380	560,216	586,200	750,761	715,800	22.1%
Unemployment Comp Premiums	65,900	113,000	114,700	114,700	114,700	0.0%
Medical Premiums	3,671,141	4,078,622	4,391,200	4,987,457	5,132,800	16.9%
Dental Premiums	909,991	999,071	1,269,500	909,080	1,113,500	-12.3%
Judgements/Settlements/Misc	60,000	183,755	0	53,383	0	N/A
Other Miscellaneous	82,715	162,783	140,506	45,686	0	-100.0%
Other Financing Sources	2,100,000	578,590	359,494	359,494	0	-100.0%
TOTAL NEW REVENUE	9,208,725	8,333,083	8,687,400	9,139,673	9,017,600	3.8%
Use of Prior Yr Revenue	0	0	866,100	0	0	-100.0%
TOTAL RESOURCES	9,208,725	8,333,083	9,553,500	9,139,673	9,017,600	-5.6%
EXPENDITURES:						
Regular Salaries	90,905	95,517	100,700	100,645	153,200	52.1%
Personnel Benefits	25,391	24,581	27,000	26,555	42,700	58.1%
All Personnel Benefits:						
Prescriptions	0	0	0	938,718	1,033,400	100.0%
HMA Medical Claims	3,801,760	4,445,198	5,085,600	3,361,984	3,216,900	-36.7%
Group Health	0	0	0	223,794	263,800	100.0%
Medical Excess Coverage	0	0	0	175,278	292,800	100.0%
Dental Claims	735,675	718,245	821,300	786,500	920,000	12.0%
Worker's Compensation	500,790	411,522	500,000	466,829	467,000	-6.6%
Unemployment Compensation	66,730	90,959	142,000	142,664	142,000	0.0%
Professional Services:						
Health Ins Admin Costs	177,276	221,734	275,100	201,269	415,000	50.9%
Broker Fees/Charles Group	17,403	19,231	20,000	18,267	0	-100.0%
Industrial Ins Administrative Costs	129,204	182,440	232,000	177,918	250,000	7.8%
125 Plan Enrollment Fee	3,693	4,776	5,000	7,433	9,000	80.0%
Other Miscellaneous Services	55,245	50	57,000	5,241	57,000	0.0%
Travel/Training	8	214	2,000	651	2,000	0.0%
Insurance:						
Property/Liability Claims	834,977	295,856	1,400,000	1,534,220	989,000	-29.4%
Premiums & Assessment Fees	426,931	435,099	674,500	569,299	634,300	-6.0%
Miscellaneous:						
Memberships/Reg/Publications	1,130	805	2,500	1,000	2,500	0.0%
Health & Wellness Program	8,788	8,577	12,100	3,843	4,000	-66.9%
Misc Insurance Premium Costs	100	0	2,000	0	2,000	0.0%
Employee Assistance Program	12,375	13,844	15,000	13,079	0	-100.0%
Emergency Services	363,271	120,536	100	184,054	100	0.0%
State Self-Insurance Tax	2,128	1,171	3,500	1,821	3,500	0.0%
Interfund Payments	171,000	171,000	176,100	176,100	117,400	-33.3%
TOTAL COMMITTED EXPENDITURE	7,424,780	7,261,355	9,553,500	9,117,162	9,017,600	-5.6%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	7,424,780	7,261,355	9,553,500	9,117,162	9,017,600	-5.6%
Fund Balance, January 1	4,733,405	6,517,350	7,589,078	7,589,078	7,611,589	0.3%
Total New Revenue	9,208,725	8,333,083	8,687,400	9,139,673	9,017,600	3.8%
Total Committed Expenditures	(7,424,780)	(7,261,355)	(9,553,500)	(9,117,162)	(9,017,600)	-5.6%
Fund Balance Plus Reserves	6,517,350	7,589,078	6,722,978	7,611,589	7,611,589	13.2%
Anti Recessionary	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	0.0%
Healthcare IBNR (20% of claims)	0	0	0	1,017,400	1,100,000	100.0%
Operating Reserves of GG Funds	4,827,638	4,931,680	4,917,472	4,792,262	3,969,160	-19.3%
Fund Balance, Dec 31	(410,288)	557,398	(294,494)	(298,073)	442,429	-250.2%

Fund 502, Insurance Fund

Fund 502, (table 6-44) is an internal service fund which provides accounting for self-insurance services to all City departments for losses on property, liability, worker's compensation, unemployment compensation and a healthcare program. Expenses are paid by the Insurance Fund and rates are charged to departments based on use and/or coverage requirements. Effective January 1, 2004 a new Fund 512, Healthcare Insurance Fund was created to report all healthcare related items.

Table 6-44. Fund 502, Insurance Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Interest Earnings					50,000	100.0%
Liab/Prop Ins Premiums					1,840,800	100.0%
Industrial Insurance Premiums					715,800	100.0%
Unemployment Comp Premiums					114,700	100.0%
TOTAL NEW REVENUE					2,721,300	100.0%
Use of Prior Yr Revenue					0	N/A
TOTAL RESOURCES					2,721,300	100.0%
EXPENDITURES:						
Regular Salaries					104,800	100.0%
Personnel Benefits					28,900	100.0%
Other Benefits:						
Worker's Compensation					467,000	100.0%
Unemployment Compensation					142,000	100.0%
Professional Services:						
Industrial Ins Administrative Costs					250,000	100.0%
Other Miscellaneous Services					42,000	100.0%
Insurance:						
Property/Liability Claims					989,000	100.0%
Premiums & Assessment Fees					634,300	100.0%
Travel/Training					2,000	100.0%
Miscellaneous:						
Memberships/Reg/Publications					2,500	100.0%
Emergency Services					100	100.0%
Interfund Payments					58,700	100.0%
TOTAL COMMITTED EXPENDITURE					2,721,300	100.0%
Increase to Reserves					0	N/A
TOTAL EXPENDITURES					2,721,300	100.0%
Fund Balance, January 1					7,611,589	100.0%
Reallocation from Fund 502 to Fund 512 *					(1,100,000)	100.0%
Total New Revenue					2,721,300	100.0%
Total Committed Expenditures					(2,721,300)	100.0%
Fund Balance Plus Reserves					6,511,589	100.0%
Anti Recessionary					2,100,000	100.0%
Operating Reserves of GG Funds *					3,969,160	100.0%
Fund Balance, Dec 31					442,429	100.0%

*Note: Transfer \$1,100,000 of Operating Reserve from Fund 502 to Fund 512, Healthcare Insurance Fund per the Carryforward Ordinance in 2004.

Fund 512, Healthcare Insurance Fund

Fund 512 was created in 2004 for the purpose of identifying Healthcare Insurance revenue and expenditures. This is an internal service fund which provides accounting for self-insurance services to all City departments for health care programs. Expenses are paid by the Healthcare Insurance Fund and rates are charged to departments based on use and/or coverage requirements.

Table 6-45. Fund 512, Healthcare Insurance Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Interest Earnings					50,000	100.0%
Medical Premiums					5,132,800	100.0%
Dental Premiums					1,113,500	100.0%
TOTAL NEW REVENUE					6,296,300	100.0%
Use of Prior Yr Revenue					0	N/A
TOTAL RESOURCES					6,296,300	100.0%
EXPENDITURES:						
Regular Salaries					48,400	100.0%
Personnel Benefits					13,800	100.0%
Healthcare Benefits:						
Prescriptions					1,033,400	100.0%
HMA Medical Claims					3,216,900	100.0%
Group Health					263,800	100.0%
Medical Excess Coverage					292,800	100.0%
Dental Claims					920,000	100.0%
Professional Services:						
Admin/PPO Costs					415,000	100.0%
Broker Fees/Charles Group					0	N/A
Employee Assistance Program					0	N/A
125 Plan Enrollment Fee					9,000	100.0%
Other Miscellaneous Services					15,000	100.0%
Miscellaneous:						
Misc Insurance Premium Costs					2,000	100.0%
Health & Wellness Program					4,000	100.0%
State Self-Insurance Tax					3,500	100.0%
Interfund Payments					58,700	100.0%
TOTAL COMMITTED EXPENDITURE					6,296,300	100.0%
IBNR					0	N/A
TOTAL EXPENDITURES					6,296,300	100.0%
Fund Balance, January 1					0	N/A
Reallocation from Fund 502 to Fund 512 *					1,100,000	100.0%
Total New Revenue					6,296,300	100.0%
Total Committed Expenditures					(6,296,300)	100.0%
Fund Balance Plus Reserves					1,100,000	100.0%
Healthcare IBNR (20% of claims)					1,100,000	100.0%
Fund Balance, Dec 31					0	N/A

*Note: Transfer \$1,100,000 of Operating Reserve from Fund 502 to Fund 512, Healthcare Insurance Fund per the Carryforward Ordinance in 2004.

Fund 601, Firemen's Pension Fund

The Firemen's Pension Fund is a closed system with membership limited to fire fighters employed prior to March 1, 1970; when the Law Enforcement Officers and Fire Fighters (LEOFF) Retirement System was established. This fund provides full benefits for fire fighters (and beneficiaries) retiring prior to March 1, 1970, and excess benefits over LEOFF pensions for those fire fighters retiring thereafter who are members of the plan.

Table 6-46. Fund 601, Firemen's Pension Fund

Item	2001 Actual	2002 Actual	2003 Adj Bdgt	2003 Actual	2004 Budget	Change 03-04
REVENUE:						
Fire Insurance Premium Tax	50,703	55,730	32,000	63,088	40,000	25.0%
Investment Interest	120,957	105,542	115,000	120,274	110,000	-4.3%
TOTAL NEW REVENUE	171,660	161,272	147,000	183,362	150,000	2.0%
Use of Prior Yr Revenue	0	0	218,900	0	232,100	6.0%
TOTAL RESOURCES	171,660	161,272	365,900	183,362	382,100	4.4%
EXPENDITURES:						
Fire Pensions	323,127	333,706	355,000	350,745	375,000	5.6%
Supplies	0	207	400	391	400	0.0%
Professional Services/Actuarial	6,860	0	4,000	4,575	0	-100.0%
Interfund Payments	6,180	6,300	6,500	6,500	6,700	3.1%
TOTAL COMMITTED EXPENDITURE	336,167	340,213	365,900	362,211	382,100	4.4%
Increase to Reserves	0	0	0	0	0	N/A
TOTAL EXPENDITURES	336,167	340,213	365,900	362,211	382,100	4.4%
Fund Balance, January 1	5,655,611	5,491,104	5,312,163	5,312,163	5,133,314	-3.4%
Total New Revenue	171,660	161,272	147,000	183,362	150,000	2.0%
Total Committed Expenditures	(336,167)	(340,213)	(365,900)	(362,211)	(382,100)	4.4%
Designated Fund Balance	5,491,104	5,312,163	5,093,263	5,133,314	4,901,214	-3.8%
Fund Balance, Dec 31	0	0	0	0	0	N/A